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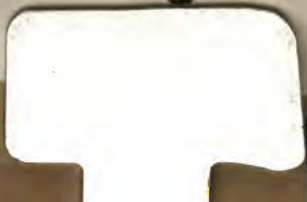
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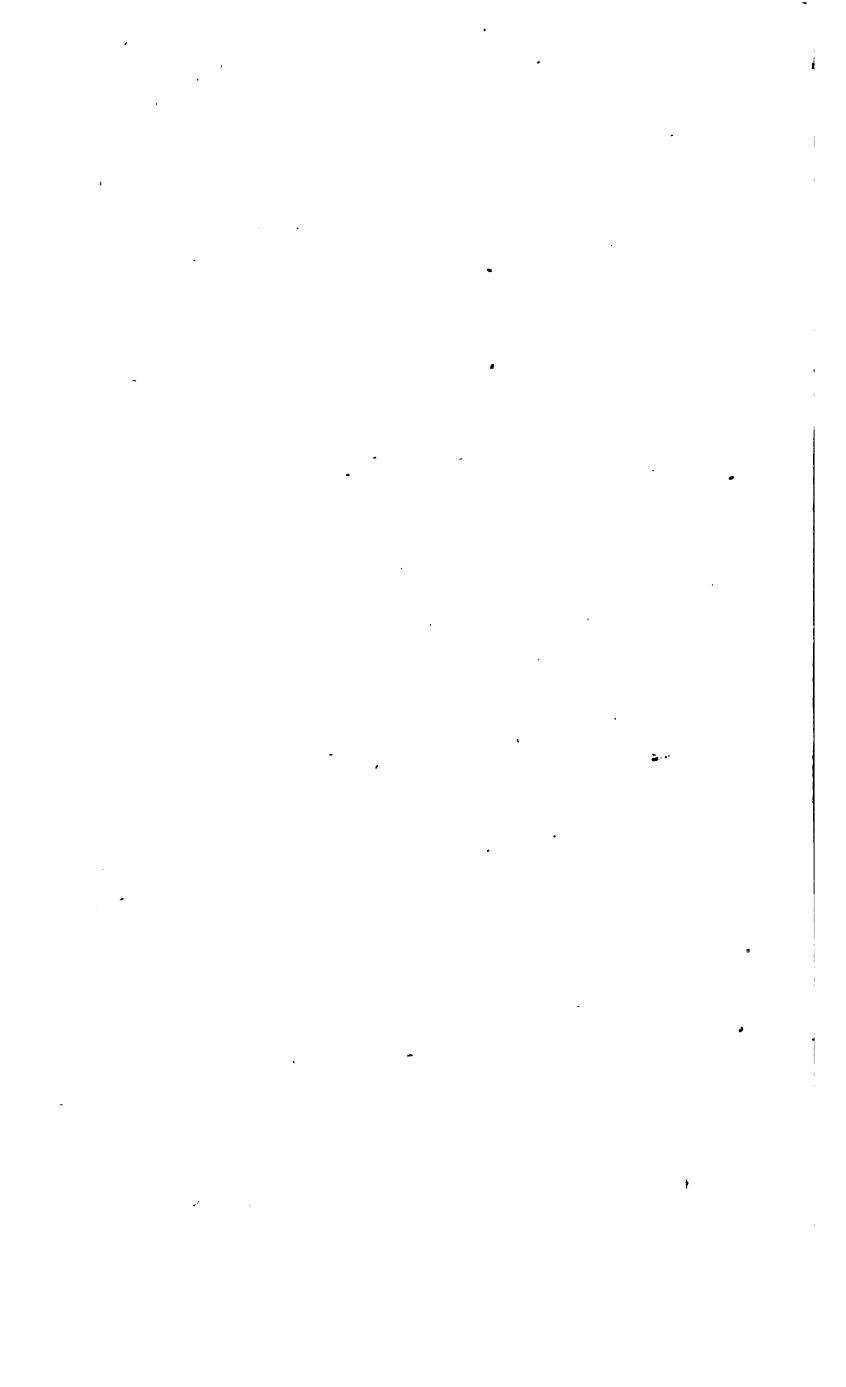
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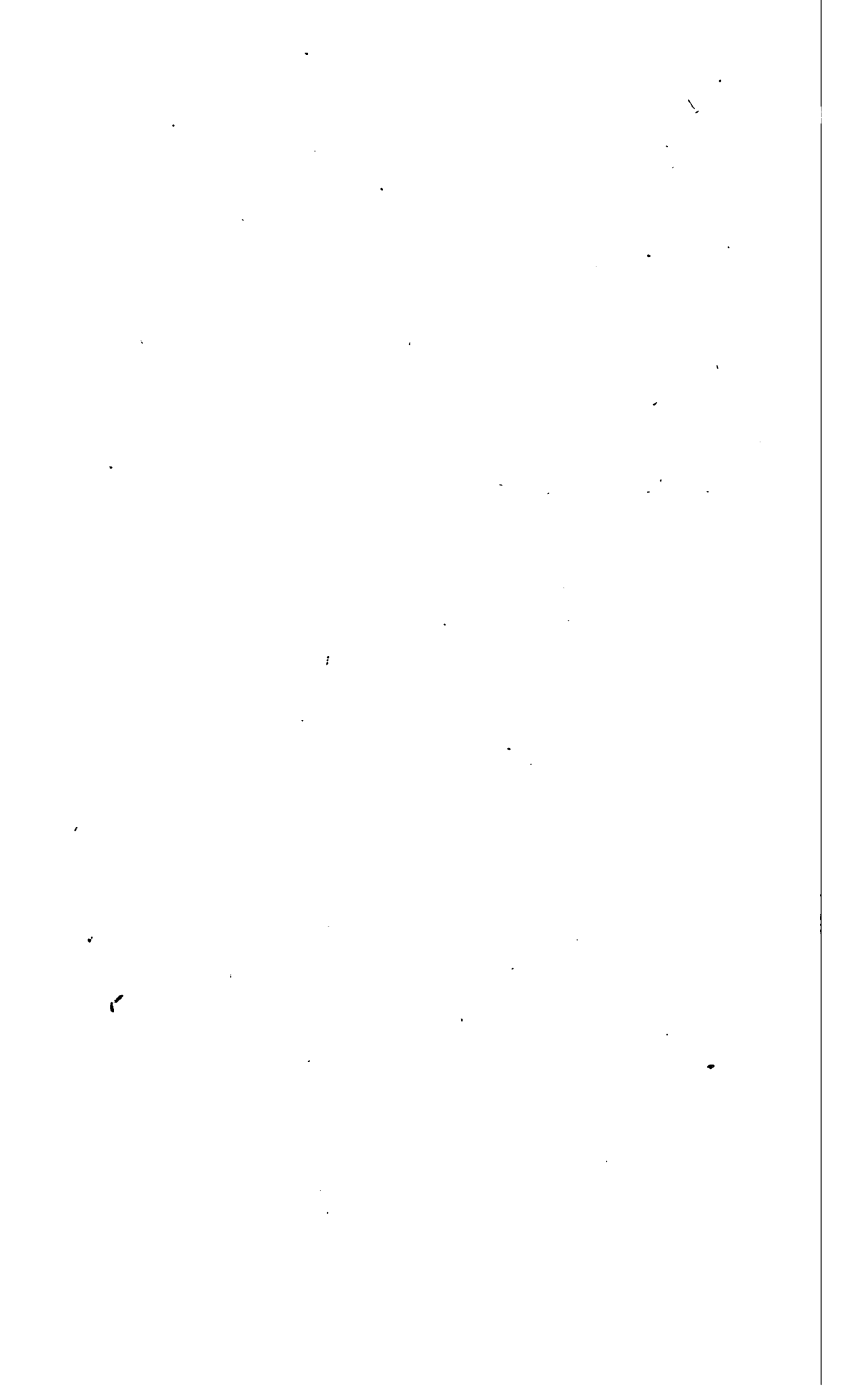
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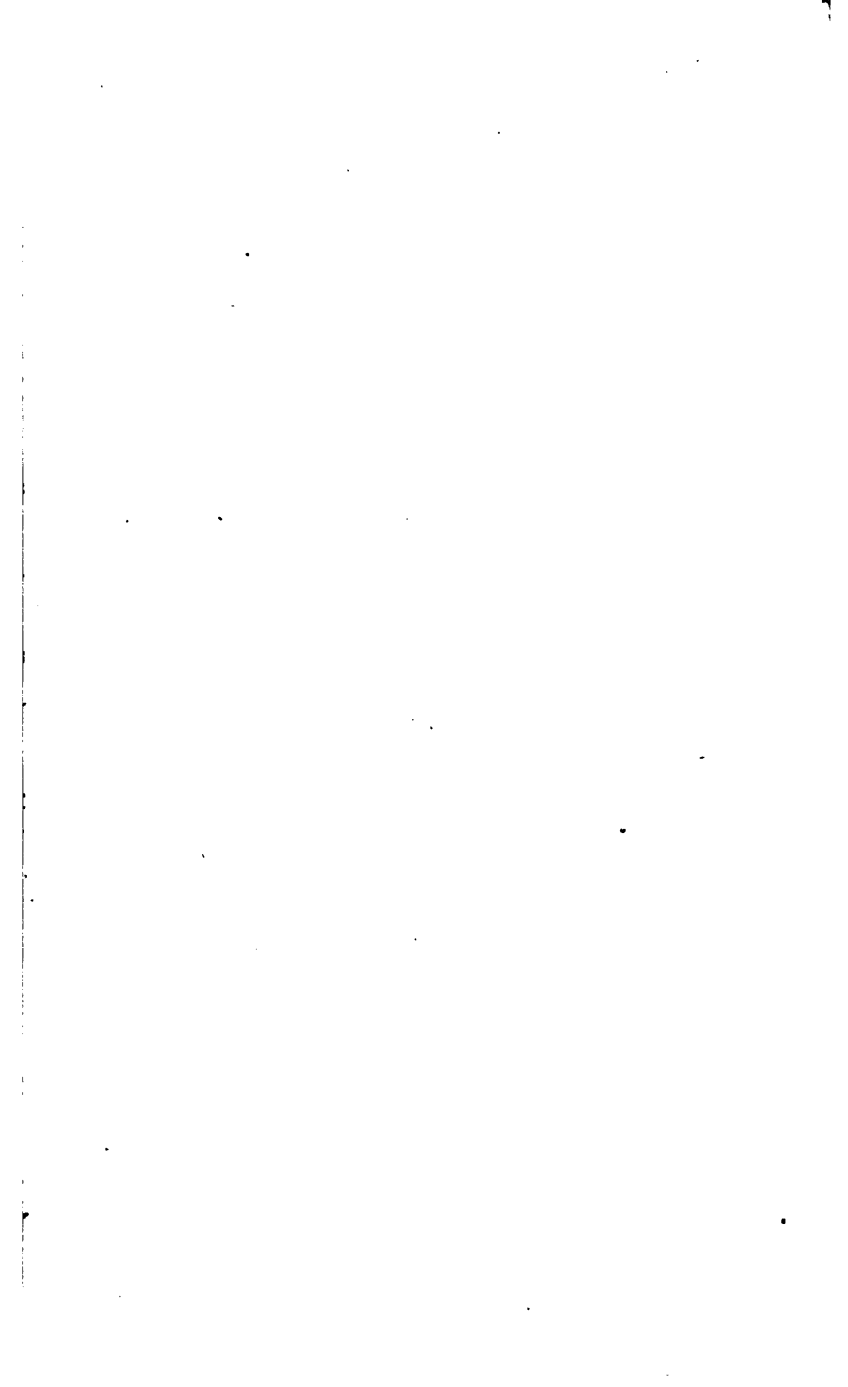




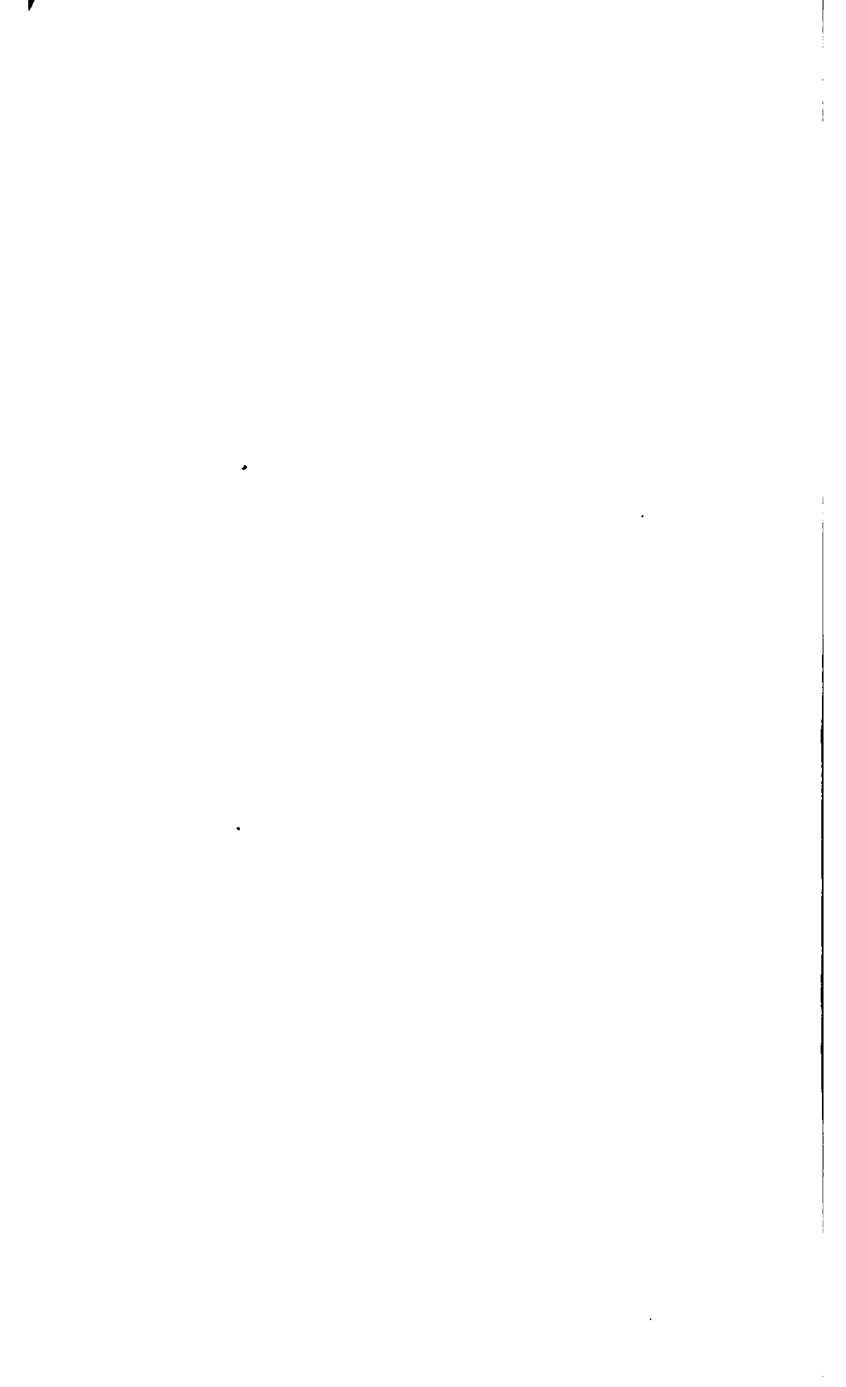




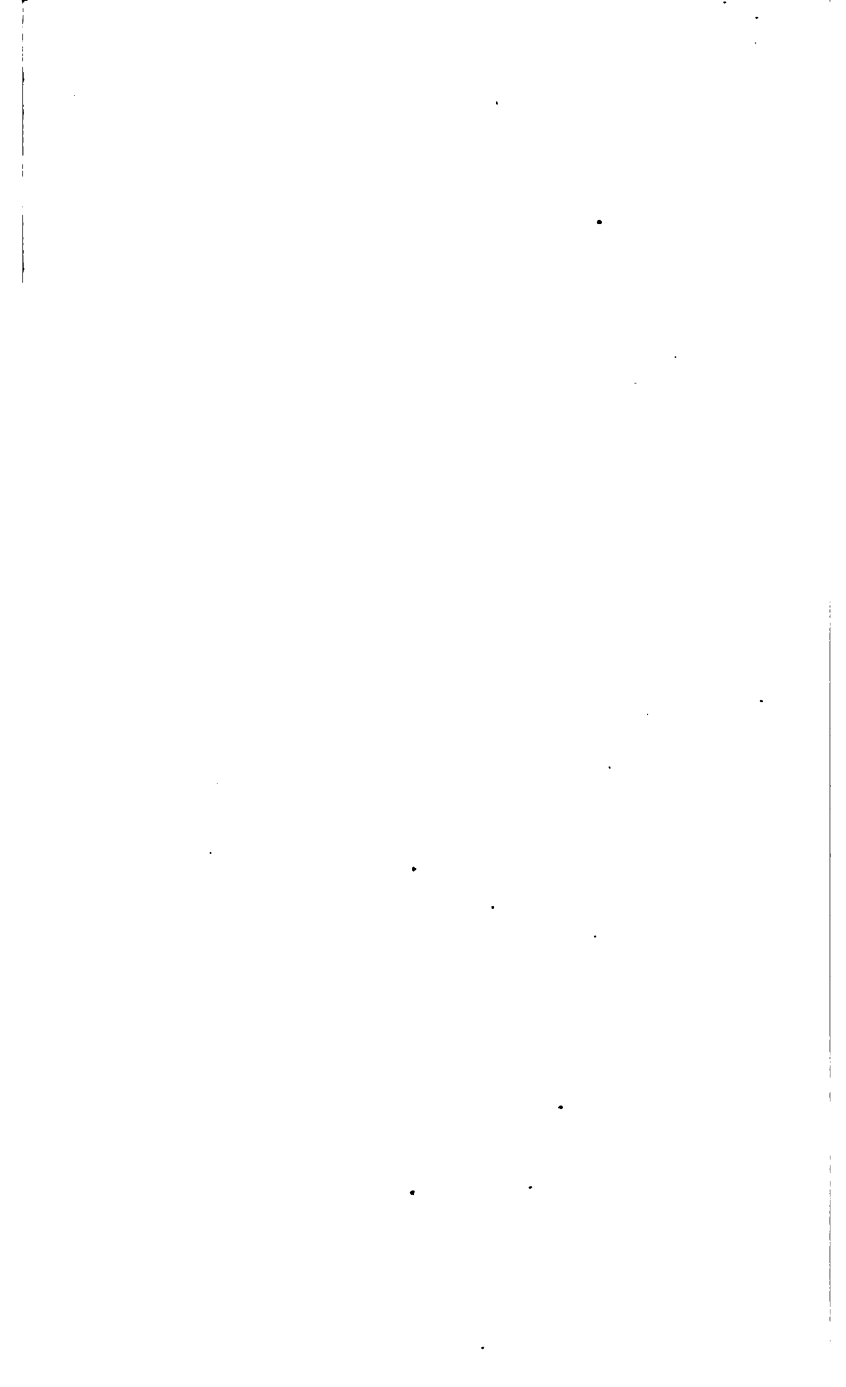












COMMERCIAL

FORMALITIES

OF

RIO DE JANEIRO.

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BY MAXWELL, WRIGHT & CO.

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BALTIMORE:

SHERWOOD & CO., PRINTERS.

1841.

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18-2 Apr 30

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Epis J. Darnell  
& family

THE intercourse between the United States and Brazil being extensive, and the merchant deriving many advantages from a perfect knowledge of the commercial formalities of the ports with which he trades, we have prepared, for the information of our friends, the following sheets, detailing the port regulations, the custom-house proceedings, and the modes and rules of business at this place, to which we have added some brief remarks upon its imports and exports, annexing proforma sales and invoices, and numerous tables, exhibiting the results of the various mercantile transactions.

MAXWELL, WRIGHT & Co.

RIO DE JANEIRO, July, 1828.

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Important changes in the tariff and rules of the port having rendered our pamphlets of 1828, 1830 and 1834 incorrect, we offer to our commercial friends the present, corrected to the existing regulations.

MAXWELL, WRIGHT & Co.

RIO DE JANEIRO, July 1st, 1841.

AMERICAN ARRIVALS  
AT  
RIO DE JANEIRO  
FOR THE  
LAST TWENTY-TWO YEARS.

---

1819	-	-	-	62 vessels.	1830	-	-	-	126 vessels.
1820	-	-	-	73	"	1831	-	-	141
1821	-	-	-	77	"	1832	-	-	111
1822	-	-	-	99	"	1833	-	-	169
1823	-	-	-	104	"	1834	-	-	117
1824	-	-	-	159	"	1835	-	-	132
1825	-	-	-	93	"	1836	-	-	125
1826	-	-	-	118	"	1837	-	-	91
1827	-	-	-	138	"	1838	-	-	149
1828	-	-	-	148	"	1839	-	-	151
1829	-	-	-	125	"	1840	-	-	144

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# COMMERCIAL FORMALITIES

OF

## RIO DE JANEIRO.

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### ENTERING THE PORT.

VESSELS are at liberty to enter the port at any period of the day or night. They are required to pass within hail of the fort Santa Crus, situated at the mouth of the harbour, and on the right hand in entering; whence sundry questions are put to them. At night they will be directed to hoist a light at the mainmast-head, which must be kept up all night. But they are not expected to heave to, or to check their way; and, passing fort Lage, which stands upon an insulated rock a short distance further in the harbour, on the left, they must proceed about two miles up to fort Villegagnon, situated upon a bed of rocks, off the lower extremity of the city.

All foreign merchant vessels must anchor between a line drawn from this fort to the church of Boa Viagem, occupying a promontory on the right, and another drawn from the military arsenal, or lower extremity of the city, to the small fort of Gravata upon the opposite shore. If they pass above the more northern of these lines, they will be brought to by one or more guns, and subjected to a pecuniary penalty.

Upon anchoring they will receive the usual visits of the health, fort, and custom-house boats. The first boat wears a red pennant, the health and custom-house boats the national flag; and the master must take care to allow no other boats but these to go alongside or to board him, or he will be subject to a fine of rs. 100.000 for each such boat, and rs. 50.000 for each person in such boat. By the custom-house boat the master will be required to give up the manifests, and to make a declaration whether he intends to enter "in full," or "in franquia;" and as every advantage is secured, and none lost, by

reporting for entry "in franquia," we should advise that it be done in all cases, until he can communicate with his consignee. By this boat he will also be required to give up all small packages not entered upon the manifest, (and passengers may be required to give up their baggage, which they are at liberty to accompany;) and he will receive the regulations of the fort, printed in Portuguese, French, and English, to which he should pay the strictest attention, as they are rigidly enforced, and the most trifling deviation will subject him to heavy penalties. Neither the master nor his passengers are allowed to leave the vessel before receiving the custom-house visit, unless it be upon the most urgent business, when permission must be had from the guard-boat of the anchorage.

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Abstract of a Decree of the 22d June, 1836, embracing

#### PORT AND CUSTOM HOUSE REGULATIONS.

THE master of every merchant vessel which shall enter any port of the empire, where there is a custom-house, besides observing the local regulations of the respective ports, must proceed with his vessel directly to the Franquia anchorage, unless forced by stress of weather, contrary winds, or some other just motive, to anchor before arriving there; and if he remain anchored elsewhere (except in case of quarantine) twelve hours after the causes which forced him so to anchor shall have ceased, he shall be subject to the penalty of rs. 100.000, and be compelled, by the fort or the nearest vessel of war, to proceed immediately to the Franquia anchorage.

He shall not permit any boat to make fast alongside, nor suffer any person whatever to come on board or leave his vessel before receiving the custom-house visit, except the health boat, (and the boat of the pilot or "Patrao-mor," should there be one;) or in case of shipwreck, or personal danger. And for every boat so making fast he shall be subject to a penalty of rs. 100.000 to 200.000, and for every person boarding or leaving his vessel he shall be subject to a penalty of 50.000, and the person so offending shall likewise pay 50.000, and be detained in custody until the fine is paid.

He shall not permit, even after having received his custom-house visit, until his vessel shall be entirely discharged, and he shall have received his *visit of discharge*, any person to go on board his vessel,

without leave of the inspector, under pain of a fine of 50.000 for each person so offending.

He shall present to the Guarda-mor, on receiving the custom-house visit, his clearance and cargo-book or manifest.

He shall make entry at the custom-house within twenty-four hours after his arrival, and, presenting himself to the inspector, make oath or affirm to the truth of such declarations as the manifest may contain, or of such as he may then have to make, which will be received and treated with the consideration they may merit. The neglect to make entry within the time named will subject a vessel to a fine of 100.000.

He shall not delay his vessel in any of the anchorages twenty-four hours, after being notified to remove by the Guarda-mor or his representative, under a penalty of 180.000 for each day's delay.

*He shall see that no merchandise is discharged from his vessel without the written order of the inspector of the custom-house and the attendance of a custom-house officer, ELSE HE WILL BE SUBJECT TO A FINE AMOUNTING TO THE FULL VALUE OF THE GOODS, AND 100.000 FOR EACH PACKAGE.*

He shall, within twenty-four hours after having completed the discharge of his cargo, give notice thereof to the "clerk of entry and discharge;" or, neglecting to do so, he shall be subject to a fine of 100.000, and any goods found on board shall be seized, and the master fined one half of their value.

The master of every vessel bound for a port in the Brasils, shall bring two copies of his manifest, which shall contain the name of the vessel; her class, tonnage, nation; where belonging; name and signature of the captain; port at which the cargo was laden; port or ports of the empire to which bound; consignee of vessel; number of packages; marks, counter marks, and number of each package; the quantity of merchandise in bulk; by whom shipped; to whom consigned; list of provisions on board for the use of the vessel; the whole to be written in *extenso*, except the marks and numbers of the packages.

When a vessel has received cargo in more than one port, the master shall bring a manifest from each port.

At the end of the manifest the master shall declare the number of cabin and steerage passengers, and the baggage for the particular use of each; and shall make all other declarations he may judge necessary for his security and good faith; and he may state that his mani-

fest does not conform with his cargo, justifying the cause of diminution or excess, under the certainty that nothing he may afterwards allege will release him from his responsibility. (This must be done when entry is made.)

The master of every vessel bound to this empire, upon completing his cargo in the port or ports whence he may sail, and making his manifests in the form prescribed, shall present them to the Brazilian consul resident at such port, or to his agent, to be authenticated, in case they shall contain the declarations and formalities required by these regulations. The consul will return the manifests to the master; one open, and the other under cover to the inspector of the custom-house of the port to which the vessel may be bound. *If the master shall open that copy of the manifest which is handed to him under cover, he will be subjected to a fine of from 100.000 to 1.000.000, at the discretion of the inspector.*

In the ports where there are no Brazilian consuls, nor their agents, the manifests shall be authenticated by two Brazilian merchants there resident—in case no Brazilian merchants shall reside there, then by two merchants of the country. Their signatures in both cases to be recognized by the proper local authorities.

If it shall be proved that a vessel has brought a greater quantity of merchandise than contained in her manifest, and in the declaration made by the master at the time of entry, the excess shall be seized and divided among the captors, and *the master subjected to a penalty of half the value of the goods seized.*

Or if there shall be found a less quantity than that contained in the manifest, and in the declaration made by the master, as supposed to be missing, *the master shall pay to the informant the value of the goods found short, and to the national treasury one half of their value.* Vessels in ballast are required to bring manifests in the same form as if they had cargo on board.

Any master who shall not bring his manifest in the form hereby required, shall pay a fine, at the discretion of the inspector, proportionate to the extent of informality. After paying the fine he shall be permitted to discharge. In case one copy only of the manifest be brought, the vessel shall be fined 50.000.

If the master shall bring no manifest, the vessel shall be admitted to an entry upon his paying 4.000 per ton of the vessel's measurement.

The vessels shall be held liable for the penalties imposed on the master by these regulations.

That the masters and owners of vessels coming from foreign ports, and shippers by them may be informed of the liabilities incurred under these regulations, the Brazilian consuls, or vice consuls, shall cause them to be published at the ports where they reside, and transmit immediately to the inspectors of the custom-houses of this empire two copies thereof.

All vessels which shall leave any port one month after the publication of these regulations shall be subject thereto.

The consuls or vice consuls who shall not comply with these regulations shall be subject to a fine, for the first offence, of 100,000 to 500,000; and removal from office in case of recurrence.

Any vessel landing, at a port where there is no custom-house, foreign merchandise which has not paid duties, shall be seized with her cargo, sent to the inspector of the nearest custom-house, sold at public auction, and the proceeds given to the authority making the seizure.

Merchandise which shall have been so landed shall be seized wherever found.

A vessel forced by stress of weather or other circumstances into a port where there is no custom-house, may, upon establishing such necessity to the satisfaction of the authorities, and by their consent, make such repairs and take in such supplies as required, paying the usual imposts and duties.

When necessary to repair, the vessel may discharge the whole or a part of her cargo at a port where there is no custom-house, under the permission and direction of the local authorities, observing the same forms as where there are custom-houses; but she shall not dispose of any part of her cargo.

---

### CUSTOM HOUSE ENTRY.

THERE are two modes of entry, in *full* and in *franquia*; an entry "in full" is for the discharge of the whole cargo, and after the entry is once made, should the vessel wish to proceed with her cargo, the transit duty of 3½ per cent. will be exacted.

A "franquia entry" is made for the discharge of any part or none of the cargo, with liberty to proceed, paying duties only on such part as may be discharged.

Merchandise may be entered for consumption or for exportation—



in the latter case it must remain in the custom-house stores until re-shipped.

In every case a manifest of the cargo is required by the custom-house boat; after which, if the vessel be entered "*in full*," she proceeds up the harbour above the island of Cobras; but, if entered "*in franquia*," she can proceed only to the anchorage below the same island.

Any vessel cleared for one Brazilian port, without mention of other destination, is compelled to enter "*in full*" at that port, and to pay duties upon the whole cargo, thus losing all the advantage of "*franquia*" entry. We consequently recommend that any vessel coming to this port should be cleared for "*Rio and a market*," or "*Brasil and a market*;" and that this be clearly stated both in the manifest and in the clearance.

Foreign vessels are excluded from the coasting trade: they are not permitted to transport the produce of the country from one to another Brazilian port; and foreign articles which have paid full duties at one port, if transported by a foreign vessel to a second port in Brasil, are again subject to full duties; but they may be thus shipped by Brazilian vessels accompanied by a custom-house certificate, (*carta de Geua*,) paying 14 per cent.

Foreign vessels discharging any part of their cargoes at one Brazilian port, and proceeding to a second, should take a custom-house certificate upon their manifests, from the first port, setting forth the articles discharged there; and should they receive cargo at one port, and proceed to another, the usual custom-house despatch will be required at the second port.

---

### DISCHARGING CARGO.

VESSELS are permitted to discharge at the custom-house pier; but, as only three can discharge there at one time, many would have to wait their turn for months—this pier is consequently almost exclusively used for vessels laden with dry goods.

All others discharge at their moorings in the harbour, by means of lighters, conveying from five to six hundred barrels, delivering one load and charging eight milreis per day.

A permit to discharge being obtained, an officer attends on board, whose duty it is to superintend the discharge, and accompany the

lighter to the custom-house wharf, when, the proper despatch being made and the duties secured, the goods are at the disposal of the merchant, if not dry goods.

All dry goods are passed into the custom-house, where the packages are opened to ascertain their quantities and qualities, upon which to estimate the duties.

*If any goods are put over the side of a vessel, without a written order from the inspector of the custom-house, and the attendance of an officer, the goods are subject to seizure, and the vessel to a fine "of the value of the goods, and 100||000 for each package.*

All merchandise on freight to this place must be delivered at any trapiche (public warehouse binding on the water) designated by the consignee—no contract to the contrary; and the vessel must furnish hands to sling the articles to the trapiche crane, when her responsibility ends, the articles being considered as delivered.

When a vessel is entirely discharged, whether entered in full or in franquia, the master is required to wait upon the Guarda-mor, and report his vessel ready for a visit; she is then visited by the custom-house boat, and after an examination to ascertain that nothing but necessary stores remain on board, the vessel is exempt from any further custom-house restraint, and is ordered to the loading ground.

---

### RECEIVING CARGO.

A VESSEL having discharged all her outward cargo, (as stated under the head of discharging cargo,) she is then at liberty to receive return cargo, without the attendance of any officer or guard.

A vessel in franquia, having outward cargo on board, is at liberty to take in cargo, whether she has or has not made any discharge.

All merchandise is shipped from some one of the custom-house stores, and the export duties secured previously to its embarkation.

Cargo is received by means of the lighters heretofore mentioned; they are supplied by the vessels, which must likewise furnish hands to stow the articles as delivered. When received into the lighter they are considered at the vessel's risk.

After a lighter is loaded the despatch will be delivered to the person in charge, who must proceed with the lighter directly to the vessel, not permitting any boat to come alongside, under pain of a fine of 20||000 for each such boat.

*The master or officer in charge of the vessel, as soon as the goods shall be received on board, is required to write upon the despatch "Received," and sign his name, when he must take it immediately on board the guard-boat, and deliver it to the officer commanding the anchorage. Any captain who shall himself or through his officer neglect to do so, will be fined for each SUCH OMISSION A SUM EQUIVALENT TO THE DUTIES UPON THE GOODS ACCOMPANIED BY THE DESPATCH.*

Receipts are given for these despatches by the officer in charge of the guard-boat, which must be carefully preserved for the vessel's security.

### CLEARANCE FROM PORT.

Two days previously to the intended day for sailing the master of the vessel must call at the consulate, and obtain certificates of required form, setting forth the nationality and legality of the vessel, the port to which she belongs, the number of guns and men with which she entered the port, and a list of her outward crew, increased or decreased as it may be, to which the master makes oath. These documents are sent by the consignee to the marine department, and the following day a bill of port charges and a pass for the fort will be received.

All the cargo being on board, and the various despatches or permits therefor having been properly delivered, as described under the head of "Receiving Cargo," a clearance will be given. This clearance, together with the pass for the fort received from the marine department, must be taken to fort Villegagnon the evening previous to sailing.

In the morning, as the vessel passes out, she will be boarded from the fort, and the boarding officer will require to see her clearance and a certified copy of her crew-list, (which will be received at the consulate when the master takes his papers,) by which the crew will be examined, to ascertain that no one is leaving the port who is not attached to the vessel; after which the master will be instructed to pass within hail of Santa Cruz, where he will give the pass-word delivered to him by the boarding officer. After the visit from the fort is received, no boat must be permitted to go alongside, as, in such case, the vessel must be stopped to be revisited. All passengers are required to furnish themselves with passports from the authorities of the country, otherwise they will not be permitted to leave the port.

## MODES OF BUSINESS.

THE duties are generally paid in cash, but a credit of three and six months may be obtained by giving satisfactory security. In such cases the interest is exacted, and hence a credit offers little or no advantage.

With regard to imports, it is unnecessary to remark that sales are made here, as elsewhere, for better or for worse price, for cash or on credit, as the article may be in more or less demand.

When sales are made for cash, the money is seldom received for several weeks; it is conceived even indecorous to ask for it immediately upon the delivery of the article, and it is never done unless the purchase be of doubtful credit.

Credit sales generally remain open accounts, and when due are too often paid in such irregular instalments as suit the purchaser's convenience. When obligations are given, they consist of the drafts of the seller accepted by the purchaser.

Produce of the country is always sold for cash. It frequently occurs that part of the money is paid upon concluding the purchase, and in all cases the whole is paid immediately after the article is received.

On funds remaining in hand interest is never allowed; on the contrary it is objectionable to hold them. Every merchant keeping his money in his own house incurs a risk to which he is not subject, where deposits can be made in public institutions.

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CURRENCY.

Accounts are kept in decimals, denominated milreis and reis, which, estimating the milrea at a dollar, corresponds to dollars and mills of the United States: hence from any amount of reis, three figures on the right hand being struck off, the remaining figures represent the milreis, and those struck off the reis, viz. 1/1000.

The currency of this country is government paper, denominated "Cedulas Geraes," which circulates throughout the empire; and copper, coined in pieces of 10, 20, and 40 reis. The latter a legal tender to the extent of 1,000 reis only.

The following table gives the relative values in our currency—when at par—of the various gold and silver coins, national and foreign, at which they are made receivable at all public offices.

## COMMERCIAL FORMALITIES

## GOLD COINS.

6400 piece of Brasil, and of Portugal of 4 oitavas,	10.000
“ fractions in proportion,	
4 milreis piece, 218 grains,	5.625
Sovereign, British, 216 grains,	5.555
Eagle of the United States,	12.085
40 franc piece, French,	8.825
Doubloon, Spanish,	17.840

## SILVER COINS.

Patacoon, piastre, dollar of Brasil, Spain, Mexico, Peru, Chili, Argentine Republic, and United States,	
equal to	1.200
Brasilian 640 rei piece,	.800
“ “ fractions in proportion,	
Crusado, new, Portugal,	.660
5 franc piece, French,	1.100
Shilling, English,	.250

## COPPER COINS.

10 reis,	10
Vintem,	20
2 vintems,	40

Foreign specie and bullion pay 2 per cent export duty.

## WEIGHTS AND MEASURES.

100 lbs. Portuguese are equal to 102 English.

32 “ “ 1 arrobe.

4 arrobes are equal to 1 quintal.

1 alquere is equal to about 1 1-5 bushel.

4 “ are “ 1 fanega.

15 fanegas, or 60 alqueres, 1 moio.

1 medida is equal to 7-10 of a gallon.

180 medidas “ 126 gallons.

1 palmo is equal to 8 5-8 inches.

1 covado “ 26 3-4 “

1 vara “ 43 1-2 “

## CUSTOM HOUSE VALUATIONS

## UPON WHICH DUTIES ARE ESTIMATED.

THE duty and custom-house charges on all foreign merchandises, except wines, spirituous liquors, tea, and gunpowder, throughout the empire of Brasil, amount to 20 per cent.

Wines and spirituous liquors (except those the produce of Great Britain or her possessions, which pay only 20 per cent. until the expiration of her treaty in November, 1842,) pay 53½ per cent. Tea pays 35 p. ct. and gunpowder 55. The duties are estimated upon the fixed valuations as shown by the table at foot; but there being some articles not embraced by the custom-house valuations, the importer of such articles is allowed to place his own valuation upon them; and if this be considered too low, the custom-house is at liberty to take them, paying him an advance of 10 per cent. thereon.

Beeswax	-	-	-	-	per lb.	1.600
Beef, salt,	-	-	-	-	per arr.	3.200
Do., jerked,	-	-	-	-	"	2.000
Beer,	-	-	-	-	as per table	
Do. in bottles,	-	-	-	-	at foot,	
Brandy,	-	-	-	-	do.	
Bagging,	-	-	-	-	per vara,	.200
Butter,	-	-	-	-	per lb.	.400
Bread, navy,	-	-	-	-	per arr.	1.600
Do. pilot,	-	-	-	-	"	4.000
Cider,	-	-	-	-	per table at	
Do. in casks,	-	-	-	-	foot,	
Canvas, Russia,	-	-	-	-	per piece,	12.000
Cheese,	-	-	-	-	per lb.	.350
Candles, sperm,	-	-	-	-	"	.600
Do., tallow,	-	-	-	-	p. b. 32 lbs.	6.400
Cordage, Russia,	-	-	-	-	per qu'l,	18.000
Do., Cairo,	-	-	-	-	"	14.000
Coals,	-	-	-	-	per ton,	16.000
Crackers, fire,	-	-	-	-	per 1,00 pa.	12.000
Do., water,	-	-	-	-	per arr.	4.000
Chairs, wood bottom,	-	-	-	-	no val'tion,	
Do., cane,	-	-	-	-	do.	
Copper, sheathing,	-	-	-	-	per lb	.480
Codfish,	-	-	-	-	per qql.	8.000
Cloths,	{ ordinary,	-	-	-	per covado,	.800
		middling,	-	-	do.	3.000
		superior,	-	-	do.	7.500
Deals, Swedish,	-	-	-	-	per doz.	14.000
Flour,	-	-	-	-	p. ta. at f't,	
Gin, in casks and demijohns,	{	-	-	-	per table at	
Do., in bottles,		-	-	-	foot,	

Gunpowder,	-	-	-	per lb.	.450
Hams,	-	-	-	per arr.	6.400
Handkerchiefs, Bandana,	-	-	-	p. p'ce of 7,	10.000
Do., black silk,	-	-	-	no val'tion,	
Hats, Chili, ordinary,	-	-	-	each,	2.400
Do., middling,	-	-	-	do.	4.000
Do., superior,	-	-	-	do.	6.000
Iron, Swedish,	-	-	-	per qql.	7.000
Do. English,	-	-	-	do.	5.000
Lumber, American,	-	-	-	per foot,	.045
Liqueurs in bottles,	-	-	-	p. note at ft,	
Nankeens, India, yellow and white, }				per piece.	.800
11 inches and 7 covadas, }					
Do. 10 covadas,	-	-	-	do.	1.300
Do. blue, 14 covadas,	-	-	-	do.	1.900
Oil, olive, in casks,	-	-	-	per note at	
Do., do., in bottles,	-	-	-	foot,	
Do., (any vegetable not specified),	-	-	-	ditto.	
Do., (any animal not specified),	-	-	-	do.	
Do., whale and sperm,	-	-	-	do.	
Oars,	-	-	-	no val'tion,	
Paper, blotting, 17 inches,	-	-	-	per ream,	4.000
Do., folio,	-	-	-	do.	7.000
Do., hangings, 14 covadas,	-	-	-	per piece,	2.000
Do., writing,	-	-	-	per ream,	3.500
Pitch,	-	-	-	per bbl.	10.000
Potatoes,	-	-	-	per alqe.	3.000
Pepper, black,	-	-	-	per lb.	.150
Pork, salt,	-	-	-	per arr.	4.000
Ravensduck,	-	-	-	per piece,	10.000
Rosin,	-	-	-	per qql.	3.200
Soap,	-	-	-	per lb.	.120
Salt,	-	-	-	per alqe.	.600
Saltpetre,	-	-	-	per arr.	5.000
Segars,	-	-	-	per m.	20.000
Satins,	-	-	-	no val'tion,	
Tobacco, leaf and chewing,	-	-	-	per arrobe,	10.000
Tacks, 1½ inch.	-	-	-	do.	8.000
Do., 3½	-	-	-	do.	4.000
Do., over 3½ inches,	-	-	-	do.	2.500
Do., copper,	-	-	-	per lb.	.400
Twine,	-	-	-	do.	.160
Tea, imperial, gunpowder, and pearl,	-	-	-	do.	1.200
Do., hyson,	-	-	-	do.	1.000
Do., souchong,	-	-	-	do.	.400
Tar, Swedish,	-	-	-	per bbl.	8.000
Do., American,	-	-	-	do.	5.000
Turpentine, spirits,	-	-	-	per lb.	.200
Vinegar,	-	-	-		
Wine, Champagne, }				per note at	
Madeira, }				foot,	

Wine, Pert,		see next pa.	
Lisbon,		do.	
Bordeaux,		do.	
Whalebone,		per qql.	50.000
Wheat,		do.	2.000
<i>Cottons.</i>			
Plain brown cottons, 24 inches,		per vara,	.140
Do.	28	do.	.160
Do.	32	do.	.180
Do.	40	do.	.240
Do.	48	do.	.300
Drills, brown	24	do.	.200
Do.	28	do.	.220
Do.	32	do.	.240
Do.	40	do.	.300
Do.	48	do.	.360
Do. bleached	24	do.	.250
Do.	28	do.	.270
Do.	32	do.	.310
Do.	40	do.	.350
Do.	48	do.	.410
Derries,	28	do.	.320
Denims,	28	do.	.320
Osaburgs,	24	do.	.200
Do.	28	do.	.220
Do.	32	do.	.240
Do.	40	do.	.300
Do.	48	do.	.360
Shirting, stripes,	24	do.	.300
Do.	28	do.	.320
Do.	32	do.	.340
Do.	40	do.	.400
Do.	48	do.	.460
Drills, blue,	24	do.	.300
Do.,	32	do.	.340
Do.,	48	do.	.460
Checks,		do.	.320
Prints, fancy, 24 inches,		per covado,	.200
Gurrahs,		do.	.200
Salempores,		do.	.200



# NOTE OF DUTIES PAID BY THE FOLLOWING ARTICLES.

	Valuation.	Duty of 53½ p. ct. p. pipe of 180 med.	Duty of 20 per ct. p. pipe of 180 med.	Duty of 3½ per ct. p. pipe of 180 med.
Beer in casks,	per 180 medidas.			
Brandy in casks,	do.	160.000	57.643	27.826
Cider,	do.	160.000	57.643	27.826
Gin,	do.	30.000	10.899	5.217
Oil, olive,	do.	160.000	57.643	27.826
Do. (any veg'ble not spec.),	do.	200.000		34.782
Do. (any animal " ),	do.	180.000		31.304
Do., whale and sperm,	do.	110.000		19.180
Vinegar,	do.	158.000		27.130
Wine, Champagne,	do.	60.000		10.434
Do. Madeira,	do.	360.000	129.696	62.608
Do. Port,	do.	280.000	100.875	48.695
Do. Lisbon,	do.	240.000	86.464	41.739
Do. Bordeaux,	do.	120.000	43.232	20.869
	do.	132.000	47.555	22.956
			per doz. of 3 med.	per doz. of 3 med.
Beer in bottles,	p. doz. of 3 med.	4.000	1.441	.695
Cider do.	do.	4.000	1.441	.695
Gin do.	do.	3.400	1.224	.591
Liqueurs in bottles,	do.	7.200	2.593	1.252
Oil, olive, do.	do.	6.500		1.130
			per bbl.	per bbl.
Flour,	per bbl.	16.000		2.782

Wines and spirits pay further 200 ra. per pipe, misericordia duty, and 1.200 of municipal tax.

.549

# FORM OF MANIFEST REQUIRED IN BRAZIL.

*Report and Manifest of the cargo, laden at the port of*  
*(burden 416 tons), bound for Rio de Janeiro and a market, and consigned to Messrs. C. D. & Co.,*  
*on board the American ship S—, Capt. E. T—,*

MARKS.	NUMBERS.	MERCHANDISE.	CONTENTS, QUANTITIES, AND WEIGHT.	SHIPPER.	CONSIGNEE.
Brand.	196	1000 - One thousand barrels flour,	wh'g 196,000, one hd. and ninety-six tho. lbs.		
B	50	- Fifty barrels wheat,	cont'g 180 bushels, one hund. and eighty bu.		
C	50	- Fifty barrels bread,	weigh. 4,800 lbs. four thou. eight hund. lbs.	A. B. & Co.	C. D. & Co.
D	1	- Fifty barrels beef,	9,600 lbs. nine thou. six hundred lbs.		
E	50	- Fifty barrels pork,	9,600 lbs. nine thou. six hundred lbs.		
F	100	- One hund. drums codfish,	12,800 lbs. twelve thou. eight hun. lbs.		
G	250	- Two hund. and fifty hams,	3,000 lbs. nt. three thous'nd lbs nett.		
H	1 a 20 20	- Twenty barrels beeswax,	2,500 lbs. two thou. five hundred lbs.		
I	4	- One hund. boxes sperm candles,	3,000 pounds, three thousand pounds.		
J	50	- Fifty casks whale oil,	cont'g 7,000 gallons, seven thousand gallons,	E. F. & Co.	G. H. & Co.
K	6	- Two hund. boxes soap,	weigh. 4,000 pounds, four thous'nd pounds,		
L	1 a 10 10	- Ten tierces potash,	4,500 pounds, four thou. five hun. lbs.		
M	50	- Fifty barrels tar,			
N	50	- Fifty barrels pitch,			
O	50	- Fifty barrels rosin,			
P	20	- Twenty cases Windsor chairs,	containing 50 dozen, - fifty dozen,		
Q	2440 a 49 10	- Ten bales brown shirtings,	200 ps. 5,800 yds. five thous. eight hund. yds.		
R	1 a 25 25	- Twenty-five bales canvas,	50 pieces, - fifty pieces,	J. H. & Co.	L. M. & Co.
S	50	- Fifty coils Russia cordage,	weigh. 6,400 lbs. six thousand four hund. lbs.		
T	1000	- One thousand bushels salt,			
U	20	- Twenty pipes Spanish brandy,	2,400 galls. two thous'd four hundred galls.		
V	20	- Twenty pipes Catala. wine,	2,400 galls. two thous'd four hundred galls.		
W	20	- Twenty pipes olive oil,	2,800 galls. two thous'd eight hundred galls.		
X	100	- One hund. boxes hyson tea,	1,300 lbs. thirteen hundred pounds nett,		
Y	20	- Twenty boxes blue nankeens,	1,000 pieces, - one thousand pieces,	N. O. & Co.	P. R. & Co.
Z	2	- Two cases silk handkerchiefs,	cont'g 100 pieces, - one hundred pieces,		
1	2	- Two cases black satins,	50 pieces, - fifty pieces,		
2	800	- Eight hund. dozen pine boards,	100,000 feet, one hund. thousand feet,		
3	100	- One hund. carboys sp. turpt.	800 gallons, eight hundred gallons,		

## LIST OF STORES.

*(To be placed at the foot of the Manifest)*

TEN barrels beef—eight barrels pork—one hundred pounds rice—ten gallons molasses—twelve bushels potatoes—fifty pounds coffee—ten pounds tea—fifty pounds sugar—one small barrel tobacco—two barrels vinegar—twelve doz. wine—twelve coils cordage—ten pieces canvas, &c. &c.

The manifest must be authenticated by the Brazilian consul at the port from which the vessel sails.

If no consul should reside at the port from which she sails, the manifest must be authenticated by two Brazilian merchants; and, should no Brazilian merchants reside there, then by two native merchants; in either case their signatures to be attested by the local authorities.

## THE ESTABLISHED CHARGES

OF THE AMERICAN COMMISSION HOUSES AT THIS PLACE.

On sales of merchandise,	- - - - -	5 per ct.
Guarantee on credit sales,	- - - - -	2½
Interest on cash advance,	- - - - -	1
On purchase of merchandise, on cost and charges,	- - - - -	2½
On sales or purchase of vessels by private contract,	- - - - -	2½
On sales of vessels condemned as unseaworthy,	- - - - -	5
On disbursements of vessels in ordinary cases,	- - - - -	2½
On disbursements of vessels, funds advanced, or of condemned vessels, or of vessels enter'g only for repair,	- - - - -	5
On receiving and forwarding goods,	- - - - -	1
On amount of responsibilities incurred thereon,	- - - - -	2½
On consignments of merchandise, withdrawn or shipped, full commission to be charged to the extent of advances or responsibilities incurred, and half commission on the residue of value.	- - - - -	
On receiving or paying money from which no other commission has been derived,	- - - - -	1
On sale or purchase of specie,	- - - - -	½
On effecting insurance,	- - - - -	½
On procuring or collecting freight,	- - - - -	2½
On remittance in bills not endorsed,	- - - - -	½
On drawing or endorsing a bill,	- - - - -	2½
On storage on all dry goods,	- - - - -	1

No interest will be allowed for money in deposit.

As there has been no fixed charge in the case of discharging and reshipping the cargoes of vessels in distress, we adopt that prescribed by the New York Chamber of Commerce, on the invoice amounts 2½ per cent.

N. B. When there is a supercargo, half commission on sales of merchandise returned to him, but no return is made on purchase or on any other transaction.

## PORT CHARGES.

*Port Charges of a vessel of three hundred tons burthen lying in Rio de Janeiro for twenty days.*

To entry and clearance at custom-house,	10\$840
anchorage dues 20 days on 400 tons,*	240\$000
secretary of state's account,	41\$000
boat, with pass for the fort,	2\$000
United States consul's fees, \$18,	30\$600
	<hr/>
	Rs. 324\$240
Commission, 2½ per cent.	8\$108
	<hr/>
	Rs. 332\$348

\*The relation of the American ton-burthen (not register ton) to the Brazilian ton is as 70 to 52: so that a vessel which will carry 300 tons of 2240 lbs. will measure here about 400 tons.

The anchorage dues are 30 reis per ton per day for fifty days; after which time they are no longer exacted. The secretary of state's account consists of sundry items; such as contribution to the Misericordia hospital, which varies with the number of the crew; fort pass, &c. Vessels entering in distress pay no anchorage dues; but the other charges are exacted.

## FLOUR.

RIO DE JANEIRO and her dependencies consume annually from one hundred and ten to one hundred and twenty thousand barrels of flour. Within the last few years, owing to the short crops in the United States, large supplies of this article were received from Europe and other quarters; but we are now again supplied, almost exclusively, from the United States.

In former years inferior flour could never be sold to advantage in this market; but during the extensive introduction of European flour, a large part of which was of poor quality, our bakers became accustomed to the use of an inferior article; and they are not now unwilling to purchase in moderate quantity, and at a fair difference of price, the western descriptions.

There still exist some prejudices in favour of particular brands, but as all flour is usually tried by the bakers, who bake a few barrels previously to purchasing to any extent, each cargo acquires a character from its own qualities.

Flour from the United States sometimes arrives here caked, sour, or musty. From whatever cause this may arise, it is a subject which deserves attentive consideration.

Cargoes of flour sent to this port should contain a few hundred half barrels, as they will generally command something more than whole barrels, when sold for consumption. They are required for the interior, whither the only means of transportation is on mules.

## SALES OF 100 BARRELS OF FLOUR.

100 barrels of flour at 10,000, 4 months,

1.000,000

## CHARGES.

Duty and exp'd'te on 100 bbls. flour at 13.913,		
20 per cent.	-	\$278.260
Trapiche charges, conferencia, and cooperage,		10.000
Brokerage,	1 per ct.	5.000
Discount,	4	40.000
Guarantee commission,	2½	25.000
Commission on sales,	5	50.000
		<b>408.260</b>

**Rs. 591.740**

Price per barrel.	NETT PROCEEDS.	
	Cash.	4 months.
10.000	6.567	5.917
10.500	7.040	6.357
11.000	7.512	6.797
11.500	7.984	7.237
12.000	8.457	7.677
12.500	8.930	8.117
13.000	9.402	8.557
13.500	9.874	8.997
14.000	10.347	9.437
14.500	10.819	9.877
15.000	11.292	10.317
15.500	11.764	10.757
16.000	12.237	11.197
16.500	12.709	11.637
17.000	13.182	12.077
17.500	13.654	12.517
18.000	14.127	12.957
18.500	14.599	13.397
19.000	15.072	13.837
19.500	15.544	14.277
20.000	16.017	14.717
20.500	16.489	15.157
21.000	16.962	15.597
21.500	17.434	16.037
22.000	17.907	16.477
22.500	18.379	16.917
23.000	18.852	17.357
23.500	19.324	17.797
24.000	19.797	18.237
24.500	20.269	18.677
25.000	20.742	19.117

## WHEAT.

WHEAT is brought from the Baltic, Mediterranean, Chili, Cape of Good Hope, and New Holland. We are of opinion that a preference would be given to that from the United States, with the exception of that from the Cape of Good Hope and New Holland, it being very superior from those two places. It should be packed in tierces, and of a white and heavy quality. It is exposed to injury in bags.

## SALES OF 100 BARRELS WHEAT.

100 bbls. wheat, containing 360 bushels, will measure

about 300 alq. at 1.000, 4 mos. - - - - - Rs. 300,000

## CHARGES.

Duty and expédients on 300 alq. wheat, 2.000

per alq. 20 per cent.	-	-	-	120.000
Trapiche charges, conferencia, &c.	-	-	-	10.000
Brokerage,	-	-	$\frac{1}{4}$ per ct.	1.500
Discount,	-	-	4	12.000
Guarantee commission,	-	-	2 $\frac{1}{2}$	7.500
Commission on sales,	-	-	5	15.000

166.000

Rs. 134.000

Price per alquere.	NETT PROCEEDS.		Price per alquere.	NETT PROCEEDS.	
	Cash.	4 mos.		Cash.	4 mos.
1.000	.512	.447	2.800	2.213	2.031
1.100	.606	.535	2.900	2.307	2.119
1.200	.701	.624	3.000	2.402	2.207
1.300	.795	.713	3.100	2.496	2.295
1.400	.890	.799	3.200	2.591	2.383
1.500	.984	.887	3.300	2.685	2.471
1.600	1.079	.975	3.400	2.780	2.559
1.700	1.173	1.063	3.500	2.874	2.647
1.800	1.268	1.151	3.600	2.969	2.735
1.900	1.362	1.239	3.700	3.063	2.823
2.000	1.457	1.327	3.800	3.158	2.911
2.100	1.551	1.415	3.900	3.252	2.999
2.200	1.646	1.503	4.000	3.347	3.087
2.300	1.740	1.591	4.100	3.441	3.175
2.400	1.835	1.679	4.200	3.536	3.263
2.500	1.929	1.767	4.300	3.630	3.351
2.600	2.024	1.855	4.400	3.725	3.439
2.700	2.118	1.943	4.500	3.819	3.527

**BREAD.**

BREAD is seldom or never in demand here. The Brazilian navy is supplied by contract with the bakers of the city, who find it to their advantage to furnish bread of their own baking. Brazilian merchant vessels make use of the farinha of the country; foreign men of war are supplied by transports; and foreign merchantmen of course come provided for their voyages; hence it seldom occurs that a saving sale can be effected.

**SALES OF 50 BARRELS PILOT BREAD.**

50 barrels pilot bread, weigh. 150 ars. at 4.000 per bbl.  
of 3 ars. 4 mos.

Rs. 200.000

**CHARGES.**

Duty and expedit's on 50 bbls. pilot bread, 150 ars. at 4.000 per arr. 20 per cent.	120.000	
Conferencia and trapiche charges,	4.500	
Discount, - - - 4 per cent.	8.000	
Guarantee commission, - - - 2½	5.000	
Commission on sale, - - - 5	10.000	147.500

Rs. 52.500

**SALES OF 50 BARRELS NAVY BREAD.**

50 barrels navy bread, weigh. 150 ars. 3.000 per bbl.  
of 3 ars. 4 mos.

Rs. 150 000

**CHARGES.**

Duty and expediente on 50 bbls. navy bread, weigh. 150 arr. 1.600, 20 per cent.	48.000	
Conferencia and trapiche charges,	4.500	
Discount, - - - 4 per cent.	6.000	
Guarantee commission, - - - 2½	3.750	
Commission sale, - - - 5	7.500	69.750

Rs. 80.250

**NAVY BREAD.**

Price p. b'l of 3 ars.	Cash.	4 mos.
3.000	1.800	1.605
3.500	2.275	2.047
4.000	2.750	2.490
4.500	3.225	2.932
5.000	3.700	3.375
5.500	4.175	3.817
6.000	4.650	4.260
6.500	5.125	4.702
7.000	5.600	5.145
7.500	6.075	5.587
8.000	6.550	6.030
8.500	7.025	6.472
9.000	7.500	6.915
9.500	7.975	7.357
10.000	8.450	7.800
10.500	8.925	8.242
11.000	9.400	8.685

**PILOT BREAD.**

Price p. b'l of 3 ars.	Cash.	4 mos.
4.500	1.785	1.492
5.000	2.260	1.935
5.500	2.735	2.378
6.000	3.210	2.820
6.500	3.685	3.263
7.000	4.160	3.705
7.500	4.635	4.148
8.000	5.110	4.590
8.500	5.585	5.033
9.000	6.060	5.475
9.500	6.535	5.918
10.000	7.010	6.360
10.500	7.485	6.803
11.000	7.960	7.245
11.500	8.435	7.688
12.000	8.910	8.130
12.500	9.385	8.573



## WATER CRACKERS.

Water crackers are an article of extensive consumption; they are most saleable in kegs of 8 lbs. A small quantity of wine and sugar biscuit meet generally a ready sale.

## SALES OF 100 1-8 KEGS CRACKERS.

100 1-8 kegs crackers, weigh. 15 arr. 20 lbs. at

4 mos. at 1.000 per keg, - - - - - Rs. 100.000

## CHARGES.

Duty and expediente on 100 kegs crackers,

wg. 15 arr. 20 lbs. at 4.000 p. arr. 20 p. c. 12.500

Conferencia and trapiche charges, - - - 1.200

Discount, - - - 4 p. c. 4.000

Guarantee commission, - - - 2½ 2.500

Commission on sales, - - - 5 5.000 25.200

Rs. 74.800

Price of 1-8 keg, 5 lbs.	Cash.	4 months.	Price of 1-4 keg, 16 lbs.	Cash.	4 months.
1.000	.813	.748	1.500	.987	.889
1.050	.861	.792	1.550	1.035	.934
1.100	.908	.836	1.600	1.082	.978
1.150	.956	.880	1.650	1.129	1.022
1.200	1.003	.924	1.700	1.177	1.066
1.250	1.051	.969	1.750	1.224	1.111
1.300	1.098	1.013	1.800	1.272	1.155
1.350	1.146	1.058	1.850	1.319	1.199
1.400	1.193	1.102	1.900	1.367	1.243

Price of 1-3 keg, 24 lbs.	Cash.	4 months.	Price of 1-2 keg, 30 lbs.	Cash.	4 months.
1.800	1.052	.935	2.400	1.458	1.302
1.850	1.099	.979	2.450	1.505	1.346
1.900	1.147	1.023	2.500	1.553	1.390
1.950	1.194	1.068	2.550	1.600	1.435
2.000	1.242	1.112	2.600	1.648	1.479
2.050	1.289	1.156	2.650	1.695	1.523
2.100	1.337	1.200	2.700	1.743	1.567
2.150	1.384	1.245	2.750	1.790	1.612
2.200	1.432	1.289	2.800	1.838	1.656
2.250	1.479	1.333	2.850	1.885	1.700
2.300	1.527	1.377	2.900	1.933	1.744
2.350	1.574	1.422	2.950	1.980	1.789

## BEEF.

No. 1 in general demand; a very small proportion of No. 2 may go off with a parcel of superior kind; but No. 3 cannot be sold.

## SALES 100 BARRELS BEEF.

100 bbls. beef, 4 months, 10,000, - - - 1,000,000

## CHARGES.

Duty and expedients on 100 bbls. beef, wg. 600		
ars. at 3.200 per ars. 20 per cent.	-	384,000
Conferencia and trapiche charges,	-	12,000
Discount, - - - 4 per cent.	-	40,000
Guarantee commission, - - 2½	-	25,000
Commission on sale, - 5	-	50,000
		511,000

Rs. 489,000

Pric. p. bbl.	Cash.	4 months.
10.000	5.540	4.890
10.500	6.015	5.332
11.000	6.490	5.775
11.500	6.965	6.217
12.000	7.440	6.660
12.500	7.915	7.102
13.000	8.390	7.545
13.500	8.865	7.987
14.000	9.340	8.430
14.500	9.815	8.872
15.000	10.290	9.315
15.500	10.765	9.757
16.000	11.240	10.200
16.500	11.715	10.642
17.000	12.190	11.085
17.500	12.665	11.527
18.000	13.140	11.970
18.500	13.615	12.412
19.000	14.090	12.855
19.500	14.565	13.297
20.000	15.040	13.740
20.500	15.515	14.182
21.000	15.990	14.625
21.500	16.465	15.067
22.000	16.940	15.510
22.500	17.415	15.952
23.000	17.890	16.395
23.500	18.365	16.837
24.000	18.840	17.280
24.500	19.315	17.722
25.000	19.790	18.165
25.500	20.265	18.607
26.000	20.740	19.050
26.500	21.215	19.492

## PORK.

In much less demand than beef, as the country produces a large quantity of the article: with a quantity of beef, however, a small proportion may be sold.

## SALES OF 100 BARRELS PORK.

100 bbls. pork, 4 mos. 12.000 per bbl. - - - Rs. 1.200.000

## CHARGES.

Duty and expediente on 100 bbls. pork, wg.		
600 ars. 4.000 p. ars. 20 per cent.	480.000	
Conferencia and trapiche charges,	12.000	
Discount, - - - 4 per cent.	48.000	
Guarantee commission, - - - 2½	30.000	
Commission on sales, - - - 5	60.000	680.000

Rs. 570.000

Pric. p. bbl.	Cash.	4 months.	Pric. p. bbl.	Cash.	4 months.
12.000	6.480	5.700	22.500	16.455	14.993
12.500	6.955	6.143	23.000	16.930	15.435
13.000	7.430	6.585	23.500	17.405	15.878
13.500	7.905	7.028	24.000	17.880	16.320
14.000	8.380	7.470	24.500	18.355	16.763
14.500	8.855	7.913	25.000	18.830	17.205
15.000	9.330	8.355	25.500	19.305	17.648
15.500	9.805	8.798	26.000	19.780	18.090
16.000	10.280	9.240	26.500	20.255	18.533
16.500	10.755	9.683	27.000	20.730	18.975
17.000	11.230	10.125	27.500	21.205	19.418
17.500	11.705	10.568	28.000	21.680	19.860
18.000	12.180	11.016	28.500	22.155	20.303
18.500	12.655	11.453	29.000	22.630	20.745
19.000	13.130	11.895	29.500	23.105	21.188
19.500	13.605	12.338	30.000	23.580	21.630
20.000	14.080	12.780	30.500	24.055	22.073
20.500	14.555	13.223	31.000	24.530	22.515
21.000	15.030	13.665	31.500	25.005	22.958
21.500	15.505	14.108	32.000	25.480	23.400
22.000	15.980	14.550	32.500	25.955	23.843

CODFISH.

THE consumption of this article is large; the demand is greater during Lent, when it must be had at any price. As it is very perishable, the price fluctuates very much, as the quantity on hand is large or small. We recommend more particular attention in packing. The English fish comes to this market in excellent condition—firm and dry—while the American fish, if not injured, are too often found in a damp state, approaching to injury, and the least moisture will often make a difference of 25 to 30 per cent. in the sales. It should be packed very hard in casks, containing a Portuguese quintal, 128 pounds.

SALES OF 100 DRUMS CODFISH.

100 drums codfish, at 6.000, 4 months, - - - - - Rs. 600.000

CHARGES.

Duty and expedients on 100 drums fish, wg.		
100 qqls. at 8.000 per qql. 20 per cent.	160.000	
Confidencia and trapiche charges,	6.500	
Discount,	4 per cent.	24.000
Guarantee commission,	2½	15.000
Commission on sales,	5	30.000
		<b>248.000</b>

**Rs. 364.500**

P. p. dr'm.	Cash.	4 months.
6.000	4.035	3.045
6.500	4.510	4.088
7.000	4.985	4.530
7.500	5.460	4.973
8.000	5.935	5.415
8.500	6.410	5.858
9.000	6.885	6.300
9.500	7.360	6.743
10.000	7.835	7.185
10.500	8.310	7.628
11.000	8.785	8.070
11.500	9.260	8.513
12.000	9.735	8.955
12.500	10.210	9.398
13.000	10.685	9.840
13.500	11.160	10.283
14.000	11.635	10.725
14.500	12.110	11.168
15.000	12.585	11.610
15.500	13.060	12.053
16.000	13.535	12.495
16.500	14.010	12.938
17.000	14.485	13.380
17.500	14.960	13.823
18.000	15.435	14.265
18.500	15.910	14.707

## HAMS.

HAMS are received from England, Germany and Portugal, but those from the United States are held in as high estimation as any. They are in very constant demand; but, being a perishable article, the price fluctuates much, as the supply is large or small. It is consequently advisable that they be sent in small parcels, no vessel bringing more than three to five hundred.

## SALES OF 100 HAMS.

100 Hams, weigh. 1,000 lbs. 120 rs. per lb. 4 months, Rs. 120,000

## CHARGES.

Duty and expd'te on 100 Hams, wg. \$1½ arr.		
at 6.400 p. ar. 20 p. c..	-	40,000
Conferencia and trapiche charges, &c.,	-	1,200
Discount,	4 per cent.	4,800
Guarantee commission,	2½	3,000
Commission on sales,	5	6,000
		55,000

Rs. 65,000

Price per lb.	Cash.	4 mos.	Price per lb.	Cash.	4 mos.
120	73	65	280	225	207
130	82	74	290	234	215
140	92	83	300	244	224
150	101	92	310	253	233
160	111	100	320	263	242
170	120	109	330	272	251
180	130	118	340	282	260
190	139	127	350	291	269
200	149	136	360	301	277
210	158	145	370	310	286
220	168	153	380	320	295
230	177	162	390	329	304
240	187	171	400	339	313
250	196	180	410	348	322
260	206	189	420	358	330
270	215	198	430	367	339

## BEESWAX.

YELLOW wax most suitable for this market. Large quantities are brought from Africa, with which Brazil has an extensive trade; but so great is the consumption that the demand is constant.

## SALES OF 22 BARRELS BEESWAX.

22 bbls. beeswax, wg. 3,000 lbs. at 400 rs. per lb.

4 months, - - - - - Rs. 1,200,000

## CHARGES.

Duty and expediente on 22 barrels wax, wg.

3,000 lbs. 600 rs. 20 per ct. - - - 360,000

Confidencia, negro hire, weighing, &c. - - - 3,520

Discount, - - - - 4 per cent. 48,000

Guarantee commission, - - - 2½ 30,000

Commission on sales, - - - 5 60,000 501,520

Rs. 698,480

Price per lb.	Cash.	4 mos.
420	245	233
440	297	268
460	316	286
480	335	304
500	354	321
520	373	339
540	392	357
560	411	374
580	430	392
600	449	409
620	468	427
640	487	445
660	506	463
680	525	480
700	544	498
720	563	516
740	582	534
760	601	551
780	620	569
800	639	586
820	658	604
840	677	622

## COMMERCIAL FORMALITIES

## SPERMACETI CANDLES.

An article of general demand and quick sale. An assortment of 120 boxes should contain 20 boxes of 4s, 50 boxes of short 5s, and 50 boxes of short 6s.

## SALES OF 100 BOXES SPERM CANDLES.

100 boxes sperm candles, wg. 3,000 lbs. at 500 rs.

per lb. 4 months, - - - - - 1,599,000

## CHARGES.

Duty and expediente on 100 boxes sperm candles, wg. 3,000 lbs. 600 rs. 20 per cent.	360.000	
Conferencia and negro hire, - - -	1.280	
Discount, - - 4 per cent.	60.000	
Guarantee commission, 2½	37.500	
Commission on sales, - 5	75.000	533.780

**Rs. 966.220**

Price per lb.	Cash.	4 mos.
.500	.355	.322
.550	.402	.366
.600	.450	.410
.650	.497	.454
.700	.545	.499
.750	.592	.543
.800	.640	.587
.850	.687	.631
.900	.735	.676
.950	.782	.720
1,000	.830	.764
1,500	.877	.808
1,100	.925	.853
1,150	.972	.897
1,200	1.020	.941

## TALLOW CANDLES.

THE consumption is large. We are supplied almost exclusively from the river Plate, whence they are brought in boxes, containing each 32 lbs.

## SALES OF 50 BOXES TALLOW CANDLES.

50 boxes tallow candles, wg. 500 ars. 6.000, 4 mos. Rs. 300.000

## CHARGES.

Duty and exp <sup>d</sup> te on 50 boxes tallow candles,			
wg. 50 ars. at 6.400 per box, 20 per cent.	64.000		
Conferencia and negro hire,	-	-	1.280
Discount,	-	4 per ct.	12.000
Guarantee commission,	-	2½	7.500
Commission on sales,	-	5	15.000
			99.780

Rs. 200.220

Price per box.	Cash.	4 mos.
6.000	4.394	4.004
6.500	4.869	4.448
7.000	5.344	4.889
7.500	5.819	5.332
8.000	6.294	5.774
8.500	6.769	6.217
9.000	7.244	6.659
9.500	7.719	7.102
10.000	8.194	7.544
10.500	8.669	7.987
11.000	9.144	8.429
11.500	9.619	8.872
12.000	10.094	9.314
12.500	10.569	9.757
13.000	11.044	10.199



## WHALE OIL.

FORMERLY a company at the island of St. Catharines, by government contract, had the exclusive privilege of supplying this market with oil; but, the charter having expired, the article is admitted under any flag; and within the last few years many American whalers have obtained good prices for their cargoes. Spermaceti oil is not suitable for this market, as it will command little more than whale oil.

## SALES OF 10 CASKS WHALE OIL.

10 casks whale oil, containing 1,500 gallons,  
at 500 rs. 4 mos. - - - - - Rs. 750.000

## CHARGES.

Duty and expediente on 10 casks whale oil, cont'g 2,143 medidas, at 135.652 per cask of 180 med. less 2 p. c. abatement, 20 p. c.	\$16.542	
Conferencia and trapiche charges,	8.000	
Gauging,	7.500	
Discount,	4 per cent.	\$0.000
Guarantee Commission,	2½	18.750
Commission on sales,	5	\$7.500
		<u>418.292</u>
		<b>Rs. 331.708</b>

Price per gal.	Cash.	4 mos.
.500	.254	.221
.550	.301	.265
.600	.349	.310
.650	.396	.354
.700	.444	.398
.750	.491	.442
.800	.539	.487
.850	.586	.531
.900	.634	.575
.950	.681	.619
1.000	.729	.664
1.050	.776	.708
1.100	.824	.752
1.150	.871	.796
1.200	.919	.841
1.250	.966	.885
1.300	1.014	.929
1.350	1.061	.973
1.400	1.109	1.018
1.450	1.156	1.062
1.500	1.204	1.106
1.550	1.251	1.150
1.600	1.299	1.195

## WHALEBONE.

There is no consumption of this article; but that brought in by our whalers is often sold advantageously for re-exportation to Europe.

## SALES OF 50 BUNDLES WHALEBONE FOR EXPORTATION.

50 bundles whalebone, wg. 25 qqls. 30.000, 4 mos.

(purchaser paying transit duty,) - - - Rs. 750.000

## CHARGES.

Discount,	-	4 per cent.	-	30.000	
Guarantee commission, 2½	-		-	18.750	
Commission on sales, 5	-		-	37.500	86.250

Rs. 663.750

Price per qql.	Cash.	4 mos.
30.000	28.500	26.550
35.000	33.250	30.975
40.000	38.000	35.400
45.000	42.750	39.825
50.000	47.500	44.250
55.000	52.250	48.675
60.000	57.000	53.100

## COMMERCIAL FORMALITIES

## SOAP.

An article of large demand. There are three factories here, but they do not furnish the consumption; and there is an annual importation of 30 to 40,000 boxes, principally from England. The best American is preferred to the English.

## SALES OF 200 BOXES SOAP.

200 boxes soap, wg. 4,000 lbs. at 80 rs. 4 mos. - Rs. 320.000

## CHARGES.

Duty and expediente on 200 boxes soap, wg.		
4,000 lbs. 120 rs. 20 per cent.	-	96.000
Conferencia and negro hire,	-	5.000
Discount, - - 4 per cent.	-	12.800
Guarantee commission, - 2½	-	8.000
Commission on sales, - 5	-	16.000
		137.800

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Rs. 182.200

Price per lb.	Cash.	4 mos.
80	51	46
85	56	50
90	60	54
95	65	59
100	70	63
105	75	67
110	79	72
115	84	76
120	89	80
125	94	85
130	98	90
135	103	94
140	108	99
145	113	103
150	117	107
155	122	112
160	127	116
165	132	120
170	136	125
175	141	129
180	146	134
185	151	139
190	155	143
195	160	147
200	165	152

## TAR.

AMERICAN tar not saleable; Swedish preferred.

## SALES OF 100 BARRELS TAR.

100 bbls. tar, at 5.000, 4 mos. - - - - - Rs. 500.000

## CHARGES.

Duty and expd'te on 100 bbls. tar, at 8.000,			
20 per cent.	-	-	160.000
Conferencia and trapiche charges,	-		16.400
Discount,	-	4 p. c.	20.000
Guarantee commission,	-	2½	12.500
Commission on sales,	-	5	25.000
			<hr/> 233.900

Rs. 266.100

Pric. p. bl.	Cash.	4 mos.
5.000	2.986	2.661
5.500	3.461	3.104
6.000	3.936	3.546
6.500	4.411	3.989
7.000	4.886	4.431
7.500	5.361	4.874
8.000	5.836	5.316
8.500	6.311	5.759
9.000	6.786	6.201
9.500	7.261	6.644
10.000	7.736	7.086
10.500	8.211	7.529
11.000	8.686	7.971
11.500	9.161	8.414
12.000	9.636	8.856
12.500	10.111	9.299
13.000	10.586	9.741
13.500	11.061	10.184
14.000	11.536	10.626

## COMMERCIAL FORMALITIES

## PITCH.

SWEDISH pitch is preferred in this market.

## SALES OF 100 BARRELS PITCH.

100 bbls. pitch, at 8.000, 4 mos. - - - - - Rs. 800.000

## CHARGES.

Duty and expedients on 100 bbls. pitch, at			
10.000, 20 per cent.	-	-	200.000
Conferencia and trapiche charges,	-	-	10.400
Discount,	-	4	32.000
Guarantee commission,	-	2½	20.000
Commission, on sales,	-	5	40.000
			<hr/> 302.400
			<hr/> Rs. 497.600

Pric. p. bbl.	Cash.	4 months.
8.000	5.496	4.976
8.500	5.971	5.419
9.000	6.446	5.861
9.500	6.921	6.304
10.000	7.396	6.746
10.500	7.871	7.189
11.000	8.346	7.631
11.500	8.821	8.074
12.000	9.296	8.516
12.500	9.771	8.959
13.000	10.246	9.401
13.500	10.721	9.844
14.000	11.196	10.286
14.500	11.671	10.729
15.000	12.146	11.171
15.500	12.621	11.614
16.000	13.096	12.056
16.500	13.571	12.499
17.000	14.046	12.941
17.500	14.521	13.384
18.000	14.996	13.826

## ROSIN.

AMERICAN rosin worth more than any other in this market. The consumption of this article has been a good deal increased by the establishment of Soap Factories.

## SALES OF 100 BARRELS ROSIN.

100 bbls. rosin, at 4.000, 4 mos. - - - - - Rs. 400.000

## CHARGES.

Duty and expediente on 100 bbls. rosin,		
150 qqls. 3.200 per qqls., 20 per cent.	-	96.000
Conferencia and trapiche charges,	-	10.000
Discount, - - - 4 per cent.	-	16.000
Guarantee commission, - 2½	-	10.000
Commission on sales, - 5	-	20.000
		<hr/> 152.000

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Rs. 248.000

Pr. p. bbl.	Cash.	4 mos.
4.000	2.740	2.480
4.500	3.215	2.923
5.000	3.690	3.365
5.500	4.165	3.808
6.000	4.640	4.250
6.500	5.115	4.693
7.000	5.590	5.135
7.500	6.065	5.578
8.000	6.540	6.020
8.500	7.015	6.463
9.000	7.490	6.905
9.500	7.965	7.348
10.000	8.440	7.790

## COMMERCIAL FORMALITIES

## LINSEED OIL.

An article of considerable demand. It is much exposed to loss from leakage, in barrels; and consequently commands a larger price in jars.

## SALES OF 5 CASKS LINSEED OIL.

5 casks linseed oil cont'g. 4.000 lbs., 150 rs., 4 mos. Rs. 600,000

## CHARGES.

Duty and expediente on 5 casks linseed-oil, ctg.

762 med. at 156.522 per 180 med. 20 per cent. 132.522

Conferencia, labor and guaging, - 5.465

Discount, - - - 4 per cent. 24.000

Guarantee commission, - 2½ 15.000

Commission on sale, - 5 30.000 206.987

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Rs. 393.013

Price p. lb.	Cash.	4 mos.
150	108	98
160	118	107
170	127	116
180	137	125
190	146	134
200	156	143
210	165	151
220	175	160
230	184	169
240	194	178
250	203	187
260	213	196
270	222	204

## SPIRITS TURPENTINE.

SALEABLE in small quantities.

## SALES OF 5 BARRELS SPIRITS TURPENTINE.

5 bbls. spirits turpentine cont'g. 1200 lbs. at 100 rs.

4 mos. - - - - - Ra. 120.000

## CHARGES.

Duty and expedients on 5 bbls spirits turpentine, cont'g 1,200 lbs. at 200 rs., 20 per ct.	48.000	
Conferencia and trapiche charges, - -	.900	
Discount, - - - 4 per cent.	4.800	
Guarantee commission, - 2½	3.000	
Commission, - - - 5	6.000	62.700

Ra. 57.300

Pric. p. bbl.	Cash.	4 mos.
100	54	48
110	64	57
120	73	65
130	83	74
140	92	83
150	102	92
160	111	101
170	121	109
180	130	118
190	140	127
200	149	136
210	159	145
220	168	154
230	178	163
240	187	172
250	197	181
260	206	190
270	216	198
280	225	207
290	235	216
300	244	225



## WINDSOR CHAIRS.

SUPPLIED almost exclusively from the United States; they should be of handsome and various patterns; they command a better price when set up, but we suppose the saving of freight when sent in boxes is more than equal to this difference in price. In an assortment of 100 dozen, there should be 50 of rosewood; 15 choice green; 15 sky blue; 10 fine yellow, and 10 ebony.

## SALES OF 50 DOZEN CHAIRS.

50 doz. windsor chairs at 15.000 per doz., 4 mos. Rs. 750.000

## CHARGES.

Duty and expedients on 50 doz. chairs, at

11.365, 20 per cent.	-	-	-	113.650
Conferencia and labour,	-	-	-	3.500
Discount,	-	-	4 per cent.	30.000
Guarantee commission	-	2½		18.750
Commission on sale,	-	5		37.500
				<b>203.400</b>

**Rs. 546.600**

Pr. p. doz.	Cash.	4 mos.
15.000	11.907	10.932
16.000	12.857	11.817
17.000	13.807	12.702
18.000	14.757	13.587
19.000	15.707	14.472
20.000	16.657	15.357
21.000	17.607	16.242
22.000	18.557	17.127
23.000	19.507	18.012
24.000	20.457	18.897
25.000	21.407	19.782
26.000	22.357	20.667
27.000	23.307	21.552
28.000	24.257	22.437
29.000	25.207	23.322
30.000	26.157	24.207

## SHEATHING COPPER.

SALEABLE in small parcels, assorted from 16 to 32 oz.—principally 18, 20, 22, 24, and 26 oz.

## SALES OF 7 CASES SHEATHING COPPER.

7 cases sheathing copper wg. 5000 lbs. at 400 rs.,  
4 mos. - - - - - Rs. 2,000.000

## CHARGES.

Duty and expediente on 5,000 lbs. sheathing copper at 480 rs., 20 per cent.	-	-	480.000	
Conferencia and negro hire,	-	-	4.200	
Discount, - - - 4 per cent.	-	-	80.000	
Guarantee commission - 2½	-	-	50.000	
Commission on sales, - 5	-	-	100.000	714.200

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Rs. 1.285.800

Pri. p. lb.	Cash.	4 mos.
400	283	257
410	293	266
420	302	275
430	312	284
440	321	293
450	331	301
460	340	310
470	350	319
480	359	328
490	369	337
500	378	345
510	388	354
520	397	363
530	407	372
540	416	381
550	426	390
560	435	399
570	445	408
580	454	417
590	464	426
600	473	434
610	483	443
620	492	452
630	502	461
640	511	470
650	521	478

## COMMERCIAL FORMALITIES

## SALT PETRE.

Crude and refined; an article of large consumption; should be dry; the latter is most saleable and should be packed in small barrels.

## SALES OF 20 BARRELS SALT PETRE.

20 bbls. salt petre wg. 50 ars. 4.000, 4 mos - - - Rs. 200.000

## CHARGES.

Duty and expediente on 50 ars. salt petre at			
5.000, 20 per cent.	- - -	50.000	
Conferencia and trapiche charges,	- - -	1.400	
Discount, - - -	4 per cent.	8.000	
Guarantee comission,	- 2½	5.000	
Commission on sale,	- 5	10.000	74.400

Rs. 125.600

Pri. p. ar.	Cash.	4 mos.
4.000	2.772	2.512
4.250	3.009	2.733
4.500	3.247	2.955
4.750	3.484	3.176
5.000	3.722	3.397
5.250	3.959	3.618
5.500	4.197	3.840
5.750	4.434	4.061
6.000	4.672	4.282
6.250	4.909	4.503
6.500	5.147	4.725
6.750	5.384	4.946
7.000	5.622	5.167
7.250	5.859	5.388
7.500	6.097	5.610
7.750	6.334	5.831
8.000	6.572	6.052

**CORDAGE, AMERICAN AND RUSSIAN.**

THE best quality rigging from eight inches down, most suitable for this market; cables and tow lines unsaleable. First quality Russia is preferred to any other. Inferior is utterly unsaleable.

**SALES OF 50 COILS CORDAGE.**

50 coils cordage wg. 50 qqls. at 10.000, 4 mos. Rs. 500.000

**CHARGES.**

Duty and expediente on 50 coils cordage wg.			
50 qqls. at 18.000, 20 per cent.	-	-	180.000
Conferencia and trapiche charges,	-	-	5.500
Discount, -	-	4 per cent.	20.000
Guarantee commission,	-	2½	12.500
Commission on sales,	-	5	25.000
			<b>243.000</b>

**Rs. 257.000**

Pric. p. qql.	Cash.	4 mos.
10.000	5.790	5.140
11 000	6.740	6.025
12.000	7.690	6.910
13.000	8.640	7.795
14.000	9.590	8.690
15.000	10.540	9.565
16.000	11.490	10.450
17.000	12.440	11.335
18.000	13.390	12.220
19.000	14.340	13.105
20.000	15.290	13.990
21.000	16.240	14.875
22.000	17.190	15.760
23.000	18.140	16.645
24.000	19.090	17.530

## COMMERCIAL FORMALITIES

## RUSSIAN CANVAS.

Russian canvas; ravenstuck and sheetings are articles of general demand, and should be of 30 inch width. Inferior unsaleable.

## SALES OF 50 PIECES RUSSIA CANVAS.

50 pieces canvas at 10.000, 4 mos. - - - Rs. 500.000

## CHARGES.

Duty and expediente on 50 pcs. canvas at		
12.000, 20 per cent.	- - -	120.000
Conferencia and negro hire,	- - -	1.200
Discount, - - -	4 per cent.	20.000
Guarantee commission, -	2½	12.500
Commission on sales, -	5	25.000
		<hr/> 178.700

Rs. 321.300

Pr. p. p'ce.	Cash.	4 months.
10.000	7.076	6.426
11.000	8.026	7.311
12.000	8.976	8.196
13.000	9.926	9.081
14.000	10.876	9.966
15.000	11.826	10.851
16.000	12.776	11.736
17.000	13.726	12.621
18.000	14.676	13.506
19.000	15.626	14.391
20.000	16.576	15.276
21.000	17.526	16.161
22.000	18.476	17.046
23.000	19.426	17.931
24.000	20.376	18.816
25.000	21.326	19.701
26.000	22.276	20.586

## SWEDISH IRON.

An article of large consumption. We are supplied from Sweden direct on the best terms.

## SALES OF 1,000 BARS IRON.

1,000 bars iron wg. 350 qqls. at 6.000, 4 mos. Rs. 2.100.000

## CHARGES.

Duty and expediente on 350 qqls. at 7.000,		
20 per cent. - - - - -	490.000	
Conferencia and trapiche charges, - -	21,800	
Discount, - - - - 4 per cent.	84.000	
Guarantee commission, - 2½	52.500	
Commission on sales, - 5	105.000	753.300

Rs. 1.346.700

Pri. p. qql.	Cash.	4 mos.
6.000	4.238	3.848
6.500	4.713	4.290
7.000	5.188	4.733
7.500	5.663	5.175
8.000	6.138	5.618
8.500	6.613	6.060
9.000	7.088	6.503
9.500	7.563	6.945
10.000	8.038	7.388
10.500	8.513	7.830
11.000	8.988	8.273
11.500	9.463	8.715
12.000	9.938	9.158
12.500	10.413	9.600
13.000	10.888	10.043
13.500	11.363	10.485
14.000	11.838	10.928

## COMMERCIAL FORMALITIES

## LUMBER.

An article of very uncertain demand—yellow pine inch boards most saleable. Spars may sometimes pay a freight.

## SALES OF 10,000 FEET PINE LUMBER.

10,000 feet lumber at 30 rs. per foot, 4 mos. Rs. 300.000

## CHARGES.

Duty and expediente on 10,000 feet at 45 rs.			
per foot, 20 per cent.	-	-	90.000
Conferencia and labour,	-	-	3.000
Discount, -	-	4 per cent.	12.000
Guarantee commission,	-	2½	7.500
Commission on sales,	-	5	15.000
			<u>127.500</u>

Rs. 172.500

Pri. p. m ft.	Cash.	4 mos.
30.000	19.200	17.250
35.000	23.950	21.675
40.000	28.700	26.100
45.000	33.450	30.525
50.000	38.200	34.950
55.000	42.950	39.375
60.000	47.700	43.800
65.000	52.450	48.225
70.000	57.200	52.650
75.000	61.950	57.075
80.000	66.700	61.500
85.000	71.450	65.925
90.000	76.200	70.350
95.000	80.950	74.775
100.000	85.700	79.200

## SALT.

From St. Ubes, Spain and Cape de Verdes the best for this market and most saleable from October to April; it is always delivered to the purchaser alongside.

## SALES OF 1,000 ALQS. SALT.

1,000 alqs. salt at 400 rs., 4 mos. - - - - Rs. 400.000

## CHARGES.

Duty and expediente on 1,000 alqs. salt at			
600 rs. per alq., 20 per cent.	-	-	120.000
Conferencia and labour,	-	-	3.000
Discount, -	-	4 per cent.	16.000
Guarantee commission,	-	2½	10.000
Commission on sale,	-	5	20.000
			<u>169.000</u>

Rs. 231.000

Pr. p. alq.	Cash.	4 mos.
.400	.257	231
.450	.305	275
.500	.352	320
.550	.400	364
.600	.447	408
.650	.495	452
.700	.542	496
.750	.590	541
.800	.637	585
.850	.685	629
.900	.732	673
.950	.780	718
1.000	.827	762
1.050	.875	806
1.100	.922	850
1.150	.970	894
1.200	1.017	939



## TOBACCO.

**LEAF TOBACCO.**—The consumption of leaf tobacco is small, but increasing. None but the fine yellow leaf suited for wrappers should be sent.

**CHEWING TOBACCO.**—The demand for this article is confined to the supply of foreign shipping. Plug, 12 to 16 to the lb. is the only quality at all saleable.

## SALES OF 4 HOGSHEAD OF LEAF TOBACCO.

4 hhds. Leaf Tobacco weigh. 100 ars. 6.000, 4 months, - Rs. 600.000

## CHARGES.

Duty and expediente on 4 hhds. Leaf Tobacco		
weigh. 100.ars. 10.000, 20 per cent.,	-	200.000
Conferencia and trapiche charges,	-	4.500
Discount, - 4 per cent.,	-	24 000
Guarantee commission, 2½	-	15 000
Commission on sale, - 5	-	30.000
		<u>273.500</u>

**Rs. 326.500**

## SALES OF 43 BOXES CHEWING TOBACCO.

43 boxes Chewing Tobacco wg. 5.000 lb. 150 rs., 4 mos. Rs. 750.000

## CHARGES.

Duty and expediente on 5.000 lbs. Chewing Tobacco 10.000 p. ar., 20 per cent.,	-	312.500
Conferencia and labour,	-	5.000
Discount, - 4 per cent.,	-	30.000
Guarantee Commission, 2½	-	18.750
Commission on sale, - 5	-	37.500
		<u>403.750</u>

**Rs. 346.250**

## LEAF TOBACCO.

## CHEWING TOBACCO.

Pric. p. ar.	Cash.	4 mos.	Price p. lb.	Cash.	4 mos.
6.000	3.655	3.265	200	126	113
6.500	4.139	3.707	210	136	122
7.000	4.605	4.150	220	145	131
7.500	5.080	4.592	230	155	140
8.000	5.555	5.035	240	164	149
8.500	6.030	5.477	250	174	158
9.000	6.505	5.920	260	183	167
9.500	6.980	6.362	270	193	176
10.000	7.455	6.805	280	202	185
10.500	7.930	7.247	290	212	194
11.000	8.405	7.690	300	221	202
11.500	8.880	8.132	310	231	211
12.000	9.355	8.575	320	240	220
12.500	9.830	9.017	330	250	229
13.000	10.305	9.460	340	259	237
13.500	10.780	9.902	350	269	247
14.000	11.255	10.345	360	278	255
14.500	11.730	10.787	370	288	264
15.000	12.205	11.230	380	297	273
15.500	12.680	11.672	390	307	282
16.000	13.155	12.115	400	316	290

## JERK BEEF.

An article of great consumption, forming the principal animal food of our negro population. The province of Rio Grande exports it, but our principal supplies are now drawn from the River Plate.

## SALES OF 2,000 ARS. JERK BEEF.

2,000 ars. jerk beef at 1.000, 4 mos. - - - Rs. 2.000.000

## CHARGES.

Duty and expedients on 2,000 ars. jerk beef		
2.000, 20 per cent.	- - -	800.000
Conferencia and guards attending discharge,		4.000
Discount, - - - 4 per cent.		80.000
Guarantee commission, - 2½		50.000
Commission on sales, - 5		100.000
		<u>1.034.000</u>

Rs. 966.000

Pri. p. ar.	Cash.	4 mos.
1.000	.548	.483
1.100	.643	.571
1.200	.738	.660
1.300	.833	.748
1.400	.928	.837
1.500	1.023	.925
1.600	1.118	1.014
1.700	1.213	1.102
1.800	1.308	1.191
1.900	1.403	1.279
2.000	1.498	1.368
2.100	1.593	1.456
2.200	1.688	1.545
2.300	1.783	1.633
2.400	1.878	1.722
2.500	1.973	1.810
2.600	2.068	1.899
2.700	2.163	1.987
2.800	2.258	2.076
2.900	2.353	2.164
3.000	2.448	2.253

## BUTTER.

An article of large consumption. Irish butter preferred to any other in this market.

## SALES OF 50 KEGS BUTTER.

50 kegs butter wg. 1,600 lb. at 200 rs., 4 mos. - Rs. 320.000

## CHARGES.

Duty and expediente on 50 kegs butter 1,600

lbs., 400 rs. per lb., 20 per cent. - - 128.000

Conferencia and trapiche charges, - - 5.500

Discount, - - 4 per cent. 12.800

Guarantee commission, - 2½ 8.000

Commission on sales, - 5 16.000 170.300

Rs. 149.700

Pri. p. lb.	Cash.	4 mos
200	107	94
210	116	103
220	126	111
230	135	120
240	145	129
250	154	138
260	164	147
270	173	156
280	183	164
290	192	173
300	202	182
310	211	191
320	221	200
330	230	209
340	240	217
350	249	226
360	259	235
370	268	244
380	278	253
390	287	262
400	297	271
410	306	279
420	316	288
430	325	297
440	335	306
450	344	315
460	354	324
470	363	333
480	373	341
490	382	350
500	392	359
510	401	368
520	411	377

## CHEESE.

Dutch and English cheese preferred in this market. Great care should be observed in packing, as the least damage is attended with serious loss.

## SALES OF DUTCH CHEESE.

10 cases cont'g 320 cheese at 500 rs. each, 4 mos. Rs. 160.000

## CHARGES.

Duty and expediente on 10 cases cheese		
wg. 800 lb. 350 rs. per lb., 20 per cent.	56.000	
Conferencia, labour, &c., - - -	2.800	
Discount, - - - 4 -	6.400	
Guarantee commission, - 2½ -	4.000	
Commission on sales, - 5 -	8.000	
	<hr/>	77.200
		<hr/>
		Rs. 82.800

Price.	Cash.	4 mos.
.500	.291	.259
.550	.338	.303
.600	.386	.347
.650	.433	.391
.700	.481	.436
.750	.528	.480
.800	.576	.524
.850	.623	.568
.900	.671	.613
.950	.718	.657
1.000	.766	.701
1.050	.813	.745
1.100	.861	.790
1.150	.908	.834
1.200	.956	.878
1.250	1.004	.922
1.300	1.051	.967
1.350	1.099	1.011

## COMMERCIAL FORMALITIES

## GIN.

Dutch gin should be white and clear. Schiedam most saleable.

## SALES OF 100 CASES OF GIN.

100 cases gin cont'g 600 bottles, 400 rs. per bot, 4 mos. Rs. 240.000

## CHARGES.

Duty and expediente on 50 doz. gin at 2.290		
per doz. of 3 medidas, 53½ per cent.	-	61.250
Misericordia duty 170 rs., municipal tax 1.000		1.170
Conferencia, labour, &c.,	-	5.500
Discount,	4 per cent.	9.600
Guarantee Commission,	2½	6.000
Commission on sales,	5	12.000
		<hr/> 95.520

Rs. 144.480

Pr. p. doz.	Cash.	4 mos.
3.000	1.492	1.297
3.200	1.682	1.74
3.400	1.872	1.651
3.600	2.062	1.828
3.800	2.252	2.005
4.000	2.442	2.182
4.200	2.632	2.359
4.400	2.822	2.536
4.600	3.012	2.713
4.800	3.202	2.890
5.000	3.392	3.067
5.200	3.582	3.244
5.400	3.772	3.421
5.600	3.962	3.598
5.800	4.152	3.775
6.000	4.342	3.952

## AMERICAN GIN.

In barrels should be white and clear.

## SALES OF 30 BARRELS AMERICAN GIN.

30 bbls. Am. gin cont'g ab't 900 gals. 650 rs., 4 mos. Rs. 585.000

## CHARGES.

Duty and exp'd'te on 30 bbls. gin cont'g		
1,286 med. at 107.744 per 180 med. 53½ p. c.	411.827	
Misericordia duty 1.430, municipal tax 8.570	10.000	
Conferencia and trapiche charges,	6.000	
Discount, - 4 per cent.	23.400	
Guarantee commission, - 2½	14.825	
Commission on sales, - 5	29.250	495.102

Rs. 69.398

P. p. gall.	Cash.	4 mos.
.650	142	100
.700	190	144
.750	237	188
.800	285	238
.850	332	277
.900	380	321
.950	427	366
1.000	475	410
1.050	522	454
1.100	570	499
1.150	617	543
1.200	665	587
1.250	712	631
1.300	760	675
1.350	807	719

## SPANISH BRANDY.

An article of some demand, used in the mixing of wines. Our supplies are usually derived direct from Spain.

## SALES OF 20 PIPES SPANISH BRANDY.

20 pipes Spanish brandy at 150.000 per pipe, 4 mos. Rs. 3.000.000

## CHARGES.

Duty and expediente on 20 pipes brandy, cont'g 3.600 med. at 107.744 per pipe of 180 medidas, 53½ per cent.	-	-	1.152.860
Misericordia duty 200 rs. per pipe 4.000, mu- nicipal tax 1.200 per pipe 24.000	-	-	28.000
Conferencia and trapiche charges,	-	-	7.400
Discount,	-	4 per cent.	120.000
Guarantee commission,	-	2½	75.000
Commission on sales,	-	5	150.000
			1.533.260

**Ra. 1.466.740**

P. p. pipe.	Cash.	4 mos.
150.000	83.987	73.337
155.000	87.837	77.762
160.000	92.587	82.187
165.000	97.337	86.612
170.000	102.087	91.037
175.000	106.837	95.462
180.000	111.587	99.887
185.000	116.337	104.312
190.000	121.087	108.737
195.000	125.837	113.162
200.000	130.587	117.587
205.000	135.337	122.012
210.000	140.087	126.437
215.000	144.837	130.862

## CATALONIA WINE.

An article of large consumption, being the common drink of the natives, and much used in adulterating superior wines. It should be of best quality, in strong pipes, with extra hoops.

Lisbon PRR, and an imitation of Port wine, from the south of France, are also largely consumed. The use of Port, Madeira and Sherry is very limited.

## SALES OF 20 PIPES CATALONIA WINE.

20 pipes Catalonia wine, 58.000 per pipe, 4 mos. Rs. 1.160.000

## CHARGES.

Duty and expediente on 20 pipes wine, cont'g		
3,600 med. at 57.240 per 180 med. 53½ p. c.	612.464	
Misericordia duty 200 rs. per pipe 4.000, municipal tax 24.000	-	28.000
Conferencia and trapiche charges,	-	7.400
Discount, - - - 4 per cent.	46.400	
Guarantee commission, - 2½	29.000	
Commission on sales, - - 5	58.000	781.260

Rs. 378.740

Pr. p. pipe.	Cash.	4 mos.
58.000	22.707	18.937
60.000	24.607	20.707
62.000	26.507	22.477
64.000	28.407	24.247
66.000	30.307	26.017
68.000	32.207	27.787
70.000	34.107	29.557
72.000	36.007	31.327
74.000	37.907	33.097
76.000	39.807	34.867
78.000	41.707	36.637
80.000	43.607	38.407
82.000	45.507	40.177
84.000	47.407	41.947
86.000	49.307	43.717
88.000	51.207	45.487
90.000	53.107	47.257

The valuations of the various kinds of wines will be found in a table at page 22.



## COMMERCIAL FORMALITIES

## OLIVE OIL.

An article of large consumption. It is imported from Portugal and from the Mediterranean.

## SALES OF 50 CASKS OLIVE OIL.

50 casks olive oil cont'g 5,000 gals. 1,000, 4 mos. Rs. 5,000.000

## CHARGES.

Duty and exped'te on 50 casks olive oil etc.

7.143 med. at 173.913 per 180 med., 20 p. c.	1.380.290	
Conferencia and trapiche charges,	-	17.000
Gauging,	-	25.000
Discount,	-	4 p. c. 200.000
Guarantee commission,	-	2½ 125.000
Commission on sales,	-	5 250.000
		<hr/> 1.997.290

Rs. 3.002.710

P. p. gall.	Cash.	4 mos.
1.000	.666	.600
1.050	.713	.645
1.100	.761	.689
1.150	.808	.733
1.200	.856	.777
1.250	.903	.822
1.300	.951	.866
1.350	.998	.910
1.400	1.046	.954
1.450	1.093	.999
1.500	1.141	1.043
1.550	1.188	1.087
1.600	1.236	1.131
1.650	1.283	1.176
1.700	1.331	1.220
1.750	1.378	1.264
1.800	1.426	1.308
1.850	1.473	1.353
1.900	1.521	1.397
1.950	1.568	1.441
2.000	1.616	1.486

## WRITING PAPER.

ALMASSA paper of first quality is an article of considerable demand: it is used in all public offices. If of 2nd quality it should be of a bluish cast. Other descriptions of paper generally saleable in small parcels.

## SALES OF 200 REAMS LETTER PAPER (QUARTO.)

200 reams letter paper at 3.000, 4 mos. - - - - - Rs. 600.000

## CHARGES.

Duty and expediente on 200 reams letter paper 3.500 per ream, 20 per cent.	-	140.000	
Conferencia and labour,	- - -	2.000	
Discount, - - -	4 per cent.	24.000	
Guarantee commission,	- 2½	15.000	
Commission on sales,	- 5	30.000	211.000
			<hr/>
			Ra. 389.000

N. B.—As the valuation of paper varies with its quality, we cannot subjoin a table of nett proceeds applicable to the above sales. The valuation of the various kinds upon which the duty is estimated will be found in a table at page 20.

## COMMERCIAL FORMALITIES

## SEGARS.

HAVANA segars and good imitation, assorted in whole, half and quarter boxes, generally saleable. Inferior segars unsaleable.

## SALES OF 50 BOXES SEGARS.

50 boxes segars cont'g 50,000 at 10.000, 4 mos. - Rs. 500.000

## CHARGES.

Duty and expedients on 50,000 segars	20.000		
per m., 20 per cent.	-	-	200.000
Conferencia and labour,	-	-	3.000
Discount, -	-	4 per cent.	20.000
Guarantee commission,	-	2½	12.500
Commission on sale,	-	5	25.000
			260.500

Rs. 239.500

Price p. m.	Cash.	4 mos.
10.000	5.440	4.790
11.000	6.390	5.675
12.000	7.340	6.560
13.000	8.290	7.445
14.000	9.240	8.330
15.000	10.190	9.215
16.000	11.140	10.100
17.000	12.090	10.985
18.000	13.040	11.870
19.000	13.990	12.755
20.000	14.940	13.640
21.000	15.890	14.525
22.000	16.840	15.410
23.000	17.790	16.295
24.000	18.740	17.180
25.000	19.690	18.065
26.000	20.640	18.950
27.000	21.590	19.835
28.000	22.540	20.720
29.000	23.490	21.605
30.000	24.440	22.490
31.000	25.390	23.375
32.000	26.340	24.260
33.000	27.290	25.145
34.000	28.240	26.030
35.000	29.190	26.915

## AMERICAN DOMESTICS.

Brown shirtings and sheetings are an article of large and increasing consumption; they should be from 28 to 34 inches wide; the duty on greater widths being more than equivalent to any advantage in price. American cottons are preferred in this market to the British, but the latter being of very inferior quality, can be furnished lower, and on this account interfere very much with the sales of the former.

Stout brown and bleached drillings, blue drillings, derries, shirting stripes, and Osnaburgs are all favorite articles in this market; but they must not be sent of inferior quality. Of the blue drillings none but those of "indigo dye" should be sent.

Denims are not adapted to this market.

We would suggest the propriety of greater attention to the packing of cottons. The English goods are much better protected, and are consequently less exposed to slight damage.

In preparing invoices of merchandise, usually sold by weight or measure, care should be taken that they contain a minute declaration of the contents of each package: otherwise the packages will be opened at our custom house and the sale thereby injured. Invoices of dry goods should contain a specification of the number, the pieces and the yards of each bale or case.

We annex such an assortment as we should recommend in the shipment of domestics to this place.

60	bales	30	inch	stout	shirtings,
50	do.	28	"		do.
10	do.	34	"	"	sheetings,
30	do.	30	"	"	brown drillings,
15	do.			"	shirting stripes (assorted patterns),
10	do.	30	"	"	Osnaburgs,
10	do.	28	"	"	do.
20	cases			"	Derries,
30	do.	30	"	"	blue drillings,
20	do.	30	"	"	bleached drillings.

## SALES OF SUNDRY AMERICAN DOMESTICS.

## PLAIN COTTONS.

10 bales 30 inch stout plain cottons, cont'g 5,000 yds.

130 rs., 4 mos. - - - - - Rs. 650.000

## CHARGES.

Duty and expediente on 4,000 varas at 160

rs. per vara, 20 per cent. - - - - 128.000

Conferencia and labour, - - - - 2.500

Discount, - - - 4 per cent. 26.000

Guarantee commission, - 2½ 16.250

Commission on sale, - 5 32.500 205.250

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Rs. 444.750

## BROWN DRILLS.

10 bales 30 in. stout brown drills, cont'g 5,000 yds.

170 rs., 4 mos. - - - - - Rs. 850.000

## CHARGES.

Duty and expediente on 4,000 varas, 220 rs.

per vara, 20 per cent. - - - - 176.000

Conferencia and labour, - - - - 2.500

Discount, - - - 4 per cent. 34.000

Guarantee commission, - 2½ 21.250

Commission on sale, - 5 42.500 276.250

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Rs. 573.750

## BLEACHED DRILLS.

10 cases 30 in. stout bleached drills, cont'g 5,000 yds.

180 rs., 4 mos. - - - - - Rs. 900.000

## CHARGES.

Duty and expediente on 4,000 varas, 270 rs.

per vara, 20 per cent. - - - - 216.000

Conferencia and labour, - - - - 2.500

Discount, - - - 4 per cent. 36.000

Guarantee commission, - 2½ 22.500

Commission on sale, - 5 45.000 322.000

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Rs. 578.

## BLUE DRILLS.

10 cases 30 in. stout blue drills, cont'g 5,000 yds. 270

rs., 4 mos. - - - - - Rs. 1.350.000

## CHARGES.

Duty and expediente on 4,000 varas, 340 rs.			
per vara, 20 per cent.	-	-	272.000
Conferencia and labour,	-	-	2.500
Discount, -	-	4 per cent.	54.000
Guarantee commission,	-	2½	33.750
Commission on sale,	-	5	67.500
			<u>429.750</u>
			Rs. 920.250

## OSNABURGS.

10 bales 80 in. stout osnaburgs, cont'g 5,000 yds. 180	
rs., 4 mos.	Rs. 900.000

## CHARGES.

Duty and expediente on 4,000 varas, 220 rs.			
per vara, 20 per cent.	-	-	176.000
Conferencia and labour,	-	-	2.000
Discount, -	-	4 per cent.	36.000
Guarantee commission,	-	2½	22.500
Commission on sale,	-	5	45.000
			<u>281.500</u>
			Rs. 618.500

## DERRIES.

10 cases derries, 30 in. cont'g 5,000 yds. 260 rs., 4 mos.	Rs. 1.300.000
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## CHARGES.

Duty and exped'nte on 4,000 varas, 320 rs. per			
vara, 20 per cent.	-	-	256.000
Conferencia and labour,	-	-	2.500
Discount, -	-	4 per ct.	52.000
Guarantee commission,	-	2½	32.500
Commission on sales,	-	5	65.000
			<u>408.000</u>
			Rs. 892.000

## SHIRTING STRIPES.

10 cases 30 in. shirting stripes, cont'g 5,000 yds. 250	
rs., 4 mos.	Rs. 1.250.000

## CHARGES.

Duty and expediente on 4,000 varas, 320 rs.			
per vara, 20 per cent.	-	-	256.000
Conferencia and labour,	-	-	2.500
Discount, -	4 per cent.	-	30.000
Guarantee commission,	2½	-	31.250
Commission on sales,	5	-	62.500
			<u>402.250</u>
			Rs. 847.750

*The following table shows the nett proceeds of the various descriptions of Domestics when sold at four mos.' credit.*

30 i. stout pl. cot.		30 i. brown drills.		30 i. bleac. drills.		30 i. blue drills.	
P. p. yd.	4 mos.	P. p. yd.	4 mos.	P. p. yd.	4 mos.	P. p. yd.	4 mos.
130	89	170	115	180	116	280	193
135	94	175	120	185	120	285	197
140	98	180	124	190	124	290	202
145	102	185	128	195	129	295	206
150	107	190	132	200	133	300	211
155	111	195	137	205	137	305	215
160	115	200	141	210	142	310	219
165	120	205	146	215	146	315	224
170	124	210	150	220	150	320	228
175	128	215	154	225	155	325	233
180	133	220	158	230	160	330	237
185	138	225	163	235	164	335	242
195	142	230	168	240	169	340	246

30 i. oenaburga.		30 inch derries.		30 i. shirt. stripes.	
P. p. yd.	4 mos.	P. p. yd.	4 mos.	P. p. yd.	4 mos.
180	124	260	178	250	170
185	128	265	183	255	174
190	133	270	188	260	178
195	137	275	192	265	183
200	142	280	196	270	188
205	146	285	201	275	192
210	150	290	205	280	196
215	155	295	210	285	201
220	159	300	214	290	205
225	163	305	218	295	209
230	168	310	223	300	214
235	172	315	227	305	218

## BURLAPS AND HESSIANS.

BAGGING should be stout and 40 inches wide, this being the required width for coffee bags; other widths unsaleable.

Osnaburghs 26 & 27 inch, saleable for salt bags. We are supplied principally from Germany.

## SALES OF 5 BALES BAGGING.

5 bales bagging cont'g. 50 pcs. 7,200 yds. at 140 rs.,  
4 mos. - - - - - Rs. 1,008,000

## CHARGES.

Duty and expediente on 5,760 varas, 200 rs.		
per vara, 20 per cent.	- - -	230.400
Conferencia and labour,	- - -	1.250
Discount, - - - 4 per cent.	- - -	40.320
Guarantee commission, - 2½	- - -	25.200
Commission on sales, - 5	- - -	50.400
		<u>347.570</u>
		<u>Rs. 660.430</u>

P.p. yd.	Cash.	4 mos.
140	101	92
150	110	101
160	120	109
170	129	118
180	139	127
190	148	136
200	158	145
210	167	154
220	177	163
230	186	172
240	196	180
250	205	189
260	215	198
270	224	207
280	234	216
290	243	224
300	253	233



## COMMERCIAL FORMALITIES

## TEA (HYSON.)

Hyson is the quality in general use here. Chests are best adapted for the retail trade, and are preferred by our dealers; while 13 lb. boxes, in fair assortment, are required for our inland consumption. A small quantity of good Souchong finds sale. Young Hyson, Imperial and Gunpowder are not adapted to this market.

The consumption in this place and its dependencies is variously estimated at from 60,000 to 100,000 lbs. annually.

## SALES OF 10 CHESTS HYSON TEA.

10 chests hyson tea wg. 800 lbs. at 1.000 per lb., 4 mos. Rs. 800.000

## CHARGES.

Duty and expediente on 800 lbs. hyson tea at			
1.000, 35 per cent.	-	-	280.000
Conferencia and labour,	-	-	1.200
Discount,	-	4 per cent.	32.000
Guarantee commission,	2½		20.000
Commission on sales,	-	5	40.000
			<u>373.200</u>

Rs. 426.800

Pri. p. lb.	Cash.	4 mos.
1.000	.598	.533
1.050	.646	.578
1.100	.693	.622
1.150	.741	.667
1.200	.788	.710
1.250	.836	.755
1.300	.883	.799
1.350	.931	.843
1.400	.978	.887
1.450	1.026	.932
1.500	1.073	.976
1.550	1.121	1.020
1.600	1.168	1.064
1.650	1.216	1.108
1.700	1.263	1.153
1.750	1.311	1.197
1.800	1.358	1.241
1.850	1.406	1.286
1.900	1.453	1.330
1.950	1.501	1.374
2.000	1.548	1.418
2.050	1.596	1.462
2.100	1.643	1.507
2.150	1.691	1.551
2.200	1.738	1.596
2.250	1.786	1.640
2.300	1.833	1.684
2.350	1.881	1.728
2.400	1.928	1.772
2.450	1.976	1.817
2.500	2.023	1.861

## TEA (SOUCHONG.)

## SALES OF 25 CHESTS SOUCHONG TEA.

25 chests Souchong tea wg. 1,000 lbs., 600 rs., 4 mos. Rs. 600.000

## CHARGES.

Duty and expediente on 1,000 lbs. Souchong			
tea at 400 rs., 35 per cent.	-	-	140.000
Conferencia and labour,	-	-	3.000
Discount, - - - 4 per cent.			24.000
Guarantee commission, 2½			15.000
Commission on sales, - 5			30.000
			<u>212 000</u>
			<u>Rs. 388.000</u>

Pri. p. lb.	Cash.	4 mos.
.600	427	388
.650	474	432
.700	522	477
.750	569	521
.800	617	565
.850	664	609
.900	712	653
.950	759	698
1.000	807	742
1.050	854	786
1.100	902	830
1.150	949	875
1.200	997	919

## COMMERCIAL FORMALITIES

## BLUE NANKINS.

INDIA blue nankins an article of steady demand; white and yellow nankins unsaleable.

## SALES OF 2 BOXES BLUE NANKINS.

2 boxes blue nankins cont'g. 100 pcs. at 1.200, 4 mos. Rs. 120.000

## CHARGES.

Duty and expedients on 100 pcs. nankins at		
1.900 per piece of 14 covados, 20 per cent.	38.000	
Conferencia and labour, - - - -	.400	
Discount, - - - 4 per cent.	4.800	
Guarantee commission, - 2½	3.000	
Commission on sale, - 5	6.000	52.200

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Rs. 67.800

P. p. p'ce.	Cash.	4 mos.
1.200	.756	.678
1.300	.851	.766
1.400	.946	.855
1.500	1.041	.943
1.600	1.136	1.032
1.700	1.231	1.120
1.800	1.326	1.209
1.900	1.421	1.297
2.000	1.516	1.386
2.100	1.611	1.474
2.200	1.706	1.563
2.300	1.801	1.651
2.400	1.896	1.740
2.500	1.991	1.828
2.600	2.086	1.917
2.700	2.181	2.005
2.800	2.276	2.094
2.900	2.371	2.182
3.000	2.466	2.271

## BLACK SATINS.

A small quantity supplies the demand. As an assortment say 100 pieces black, 20 pieces light blue, 15 pieces white, 15 pieces pearl, 10 pieces green. The pieces should contain 18 yards. Stout black Lavantine saleable. 50 pieces, in an assortment, sufficient.

## SALES OF 1 CASE BLACK SATINS.

1 case black satins cont'g. 25 pieces at 30.000, 4 mos. Rs. 750.000

## CHARGES.

Duty and expediente on 25 pieces silks, at

23.077 per piece, 20 per cent.	-	-	115.385	
Conferencia and labour,	-	-	-	.200
Discount, -	-	4 per cent.	30.000	
Guarantee commission	-	2½	18.750	
Commission on sale,	-	5	37.500	201.835

Rs. 548.165

Pr. p. p'ce.	Cash.	4 mos.
30.000	23.877	21.927
35.000	28.627	26.352
40.000	33.377	30.777
45.000	38.127	35.202
50.000	42.877	39.627
55.000	47.627	44.052
60.000	52.377	48.477
65.000	57.127	52.902
70.000	61.877	57.327

## COMMERCIAL FORMALITIES

## BANDANA HANDKERCHIEFS.

INDIA handkerchiefs saleable in pieces of 7 hankerch'fs each. They should be of good quality. Silk hdkfs. of all kinds, tasty patterns, meet in general with a ready sale. Pongee of inferior quality are unsaleable.

## SALES OF 2 CASES BANDANA HDKFS.

2 cases cont'g. 100 pieces at 5.000 per pce., 4 mos. Rs. 500.000

## CHARGES.

Duty and expediente on 100 pcs. bandana		
hdkfs. 10.000 per piece of 7, 20 per cent.	200.000	
Conferencia and labour, - - - -	.400	
Discount, - - - 4 per cent.	20.000	
Guarantee commission, - 2½	12.500	
Commission on sales, - 5	25.000	257.900
		<hr/>
		Rs. 242.100

P r. p. p'e.	Cash.	4 mos.
5.000	2.746	2.421
6.000	3.696	3.306
7.000	4.646	4.191
8.000	5.596	5.076
9.000	6.546	5.961
10.000	7.496	6.846
11.000	8.446	7.731
12.000	9.396	8.616
13.000	10.346	9.501
14.000	11.296	10.386
15.000	12.246	11.271
16.000	13.196	12.156
17.000	14.146	13.041
18.000	15.096	13.926
19.000	16.046	14.811
20.000	16.996	15.696

## BLACK PEPPER.

An article of limited consumption. Small invoices sometimes pay handsomely.

## SALES OF 50 BAGS BLACK PEPPER.

50 bags black pepper wg. 5,500 lbs. at 100 rs., 4 mos. Rs. 550.000

## CHARGES.

Duty and expediente on 50 bags black pepper			
5,500 lb. at 150 rs. per lb., 20 per cent.	-	165.000	
Conferencia and labour,	- - -	3.500	
Discount, - - -	4 per cent.	22.000	
Guarantee commission,	- 2½	13.750	
Commission on sales,	- 5	27.500	231.750

Rs. 318.250

P. p. lb.	Cash.	4 mos.
100	64	58
110	74	67
120	83	75
130	93	84
140	103	93
150	112	102
160	121	111
170	131	120
180	140	129
190	150	138
200	159	146
210	169	155
220	178	164
230	188	173
240	197	182
250	207	191

## REMARKS.

**DRY GOODS.**—Of *German, French and Irish linens*, a small quantity supplies the demand; cotton goods being in general wear. *Prints, ginghams, calicoes, muslins and cambrics*, meet a market provided they be of good quality and patterns; also, *cotton and silk hosiery*.

**CLOTHS.**—Superfine blacks and blues and assorted colors, saleable; ordinary blacks and blues unsaleable. *Flannels, baizes, and woollens*, articles of large consumption.

**FANCY GOODS.**—*Silks, satins, silk and merino shawls, silk stockings, jewelry, tortoise shell combs, perfumery, &c. &c.*, are received on the best terms direct from France.

**HARDWARE.**—*Cutlery, &c.*, come to order direct from the manufactory; hence merchandize of this description can seldom be shipped to advantage.

*Fruits and drugs, oils, wines, brandy, paper, &c.* make up assorted cargoes from the Mediterranean.

**SPICES.**—Of *nutmegs, cloves, cassia, mace, alspice and cinnamon*; small invoices meet ready and advantageous sales.

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## **EXPORTS.**

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## DUTIES ON EXPORTS.

THE duties on all articles of export are estimated upon a weekly tariff, based upon the prices of the preceding week. Coffee pays 11 per cent. upon 161 lb. per sack. Tobacco 12 per cent. Rio Grande Hides 2 per cent. River Plate Hides, a transit duty,  $3\frac{1}{2}$  per cent. Sugar and all other articles not enumerated pay 7 per cent.

In the calculation of the cost of produce on board and in our proforma invoices we are obliged to assume the cost as the valuation upon which to estimate the duty, hence our tables will not show the exact, but an approximate, cost on board.

## COFFEE.

COFFEE is gathered from February to August and comes to market throughout the year, though in greater abundance and better quality from July to December. It is purchased from the planters by a class of traders, who pack it in bags containing, without variation, five arrobes, or one hundred and sixty pounds Portuguese, and by whom it is sold to the shippers. Full confidence is placed in the weight, as frauds have scarce ever been detected; where however, any doubt may exist, some bags are reweighed upon delivery. The custom house officers estimate the export duty upon the established weight without reweighing.

Coffee is sold per sample, is examined when received, and that rejected which is not equal in quality to the sample. All coffee is shipped from a branch of the custom-house, called the consulado, it is there despatched and the export duty paid previously to its embarkation.

## INVOICE OF 100 BAGS COFFEE.

100 bags green coffee wg. 500 ars. 3.500	Rs. 1.750.000
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## CHARGES.

Export duty on 503 ars. 4 lb. 3.500, 11 p. c.	193.700	
Bags 600 rs. each,	60.000	
Porterage and capatasias,	11.000	
Commission on rs. 2.014.700, 2½ per cent.	50.367	315.067
		<hr/> Rs. 2.065.067

## COMMERCIAL FORMALITIES

TABLE showing the cost of Coffee on board per cwt., in sterling money.—  
lb.; bags, 600 rs. each; port'ge 110 rs. per bag; commission,

Cost on shore		RATE OF EXCHANGE ON ENGLAND PER MILREA.																	
per arrobe.		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35		
Cost on board per cwt.		14.6	15.3	15.11	16.8	17.5	18.1	18.10	19.7	20.3	21.	21.9	22.6	23.2	23.11	24.8	25.4		
2,000	8,696.00	14.6	15.3	15.11	16.8	17.5	18.1	18.10	19.7	20.3	21.	21.9	22.6	23.2	23.11	24.8	25.4		
2,100	9,104.68	15.2	15.11	16.8	17.5	18.3	19.	19.9	20.6	21.3	22.	22.9	23.6	24.3	25.1	25.10	26.7		
2,200	9,513.36	15.10	16.8	17.5	18.2	19.	19.10	20.7	21.5	22.2	23.	23.9	24.7	25.4	26.2	26.11	27.9		
2,300	9,922.03	16.6	17.4	18.2	19.0	19.10	20.8	21.6	22.4	23.2	24.	24.10	25.8	26.6	27.3	28.1	28.11		
2,400	10,330.7	17.3	18.01	18.11	19.10	20.7	21.6	22.5	23.3	24.1	25.	25.10	26.8	27.7	28.5	29.3	30.2		
2,500	10,739.4	17.11	18.10	19.8	20.7	21.6	22.4	23.3	24.2	25.1	25.11	26.10	27.9	28.8	29.6	30.5	31.4		
2,600	11,148.1	18.7	19.6	20.5	21.4	22.4	23.3	24.2	25.1	26.	26.11	27.10	28.10	29.9	30.8	31.7	32.6		
2,700	11,556.7	19.3	20.3	21.2	22.2	23.1	24.1	25.	26.	27.	27.11	28.11	29.10	30.10	31.9	32.9	33.8		
2,800	11,965.4	19.11	20.11	21.11	22.11	23.11	24.11	25.11	26.11	27.11	28.11	29.11	30.11	31.11	32.11	33.11	34.11		
2,900	12,374.1	20.7	21.8	22.8	23.9	24.9	25.9	26.10	27.10	28.10	29.11	30.11	31.11	32.	33.	34.	35.1		
3,000	12,782.8	21.5	22.4	23.5	24.6	25.7	26.8	27.8	28.9	29.10	30.11	31.11	32.	33.	34.1	35.2	36.3		
3,100	13,191.4	22.1	23.1	24.2	25.3	26.5	27.6	28.7	29.8	30.9	31.11	32.	33.	34.1	35.2	36.3	37.4		
3,200	13,600.1	22.9	23.10	24.11	25.1	27.2	28.4	29.6	30.7	31.9	32.10	33.	34.1	35.2	36.3	37.4	38.6		
3,300	14,008.8	23.5	24.6	25.8	26.10	28.	29.2	30.4	31.6	32.8	33.10	35.	36.2	37.4	38.6	39.8	40.10		
3,400	14,417.5	24.1	25.3	26.5	27.8	28.10	30.	31.3	32.5	33.8	34.10	36.	37.3	38.5	39.8	40.10	42.1		
3,500	14,826.1	24.10	25.11	27.2	28.5	29.8	30.11	32.1	33.4	34.7	35.10	37.1	38.4	39.6	40.9	42.1	43.3		
3,600	15,234.8	25.6	26.8	27.11	29.2	30.6	31.9	33.	34.3	35.7	36.10	38.1	39.4	40.8	41.11	43.2	44.5		
3,700	15,643.5	26.2	27.5	28.8	30.	31.3	32.7	33.11	35.2	36.6	37.10	39.1	40.5	41.9	43.	44.4	45.7		
3,800	16,052.2	26.10	28.1	29.5	30.9	32.1	33.5	34.9	36.1	37.5	38.9	40.2	41.6	42.10	44.2	45.6	46.10		
3,900	16,460.8	27.6	28.10	30.2	31.7	33.1	34.4	35.8	37.1	38.5	39.9	41.2	42.6	43.11	45.3	46.8	48.		
4,000	16,869.5	28.2	29.6	30.11	32.4	33.9	35.2	36.7	37.11	39.4	40.9	42.2	43.7	45.	46.5	47.10	49.2		
4,100	17,278.2	28.11	30.3	31.08	33.1	34.7	36.	37.5	38.10	40.4	41.9	43.2	44.8	46.1	47.6	48.11	50.5		
4,200	17,686.9	29.7	30.11	32.5	33.11	35.4	36.10	38.4	39.10	41.3	42.9	44.3	45.8	47.2	48.8	50.1	51.7		
4,300	18,095.6	30.3	31.8	33.2	34.8	36.2	37.8	39.2	40.9	42.3	43.9	45.3	46.9	48.3	49.9	51.3	52.9		
4,400	18,504.2	30.11	32.5	33.11	35.6	37.	38.7	40.1	41.8	43.2	44.9	46.3	47.10	49.4	50.11	52.5	54.		
4,500	18,912.9	31.7	33.1	34.8	36.3	37.10	39.5	41.	42.7	44.1	45.8	47.3	48.10	50.5	52.	53.7	55.2		
4,600	19,321.6	32.3	33.10	35.5	37.	38.8	40.3	41.10	43.6	45.1	46.8	48.4	49.11	51.6	53.2	54.9	56.4		
4,700	19,730.3	33.	34.6	36.2	37.10	39.6	41.1	42.9	44.5	46.0	47.8	49.4	51.	52.7	54.3	55.11	57.7		
4,800	20,138.9	33.8	35.3	36.11	38.7	40.3	41.11	43.8	45.4	47.	48.8	50.4	52.	53.8	55.5	57.1	58.9		
4,900	20,547.6	34.4	35.11	37.8	39.5	41.1	42.9	44.6	46.3	47.11	49.8	51.4	53.1	54.10	56.6	58.3	59.11		
5,000	20,956.3	34.11	36.8	38.5	40.2	41.11	43.8	45.5	47.2	48.11	50.8	52.5	54.2	55.11	57.8	59.5	61.1		

OF RIO DE JANEIRO.

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Charges—Export duty, 11 per ct., each bag being estimated at 5 ars. and 1 2½ per ct. on purchases, and 2½ on drawing and endorsing.

Cost on shore per arrobe.		Cost on board per arrobe.		RATE OF EXCHANGE ON ENGLAND PER MILREA.																
		36	37	38	39	40	41	42	43	44	45	46	47	48	49	50				
2,000	8,696.00	26.1	26.10	27.6	28.3	29.	29.9	30.5	31.2	31.11	32.7	33.4	34.1	34.9	35.6	36.3				
2,100	9,104.68	27.4	28.1	28.10	29.7	30.4	31.1	31.10	32.7	33.5	34.2	34.11	35.8	36.5	37.2	37.11				
2,200	9,513.36	28.7	29.4	30.1	30.11	31.9	32.6	33.4	34.	34.11	35.8	36.6	37.3	38.1	38.10	39.8				
2,300	9,922.03	29.9	30.8	31.5	32.3	33.1	33.9	34.6	35.7	36.5	37.2	38.	38.10	39.8	40.6	41.4				
2,400	10,330.7	31.	31.10	32.9	33.7	34.5	35.4	36.2	37.	37.10	38.9	39.7	40.6	41.4	42.2	43.1				
2,500	10,739.4	32.3	33.1	34.	34.11	35.10	36.8	37.7	38.6	39.5	40.3	41.2	42.1	42.11	43.10	44.9				
2,600	11,148.1	33.5	34.4	35.4	36.3	37.2	38.1	39.	39.11	40.11	41.10	42.9	43.8	44.7	45.6	46.5				
2,700	11,556.7	34.8	35.8	36.7	37.7	38.6	39.6	40.5	41.5	42.4	43.4	44.4	45.3	46.3	47.2	48.2				
2,800	11,965.4	35.11	36.11	37.11	38.11	39.11	40.11	41.11	42.11	43.10	44.10	45.10	46.10	47.10	48.10	49.10				
2,900	12,374.1	37.1	38.2	39.2	40.3	41.3	42.3	43.4	44.4	45.4	46.5	47.5	48.6	49.6	50.6	51.7				
3,000	12,782.8	38.4	39.5	40.6	41.7	42.7	43.8	44.9	45.10	46.10	47.11	48.	49.6	50.7	51.8	52.9				
3,100	13,191.4	39.7	40.8	41.9	42.10	44.	45.1	46.2	47.3	48.4	49.6	50.7	51.8	52.9	53.10	55.				
3,200	13,600.1	40.10	41.11	43.1	44.2	45.4	46.6	47.7	48.9	49.10	51.	52.2	53.3	54.5	55.6	56.8				
3,300	14,008.8	42.	43.2	44.4	45.6	46.8	47.10	49.	50.2	51.4	52.6	53.8	54.10	56.	57.2	58.4				
3,400	14,417.5	43.3	44.5	45.8	46.10	48.1	49.3	50.6	51.8	52.10	54.1	55.3	56.6	57.8	59.10	60.1				
3,500	14,826.1	44.6	45.9	46.11	48.2	49.5	50.8	51.11	53.2	54.4	55.7	56.10	58.1	59.4	61.6	61.9				
3,600	15,234.8	45.8	47.	48.3	49.6	50.9	52.1	53.4	54.7	55.10	57.2	58.5	59.8	60.11	62.3	63.6				
3,700	15,643.5	46.11	48.3	49.6	50.10	52.2	53.5	54.9	56.1	57.4	58.8	60.2	61.6	62.10	64.3	65.7				
3,800	16,052.2	48.2	49.6	50.10	52.2	53.6	54.10	56.3	57.7	59.	60.4	61.9	63.1	64.6	65.10	67.3				
3,900	16,460.8	49.5	50.9	52.2	53.6	54.10	56.3	57.8	59.1	60.5	61.10	63.3	64.8	66.1	67.6	68.11				
4,000	16,869.5	50.7	52.	53.5	54.10	56.2	57.7	59.	60.6	61.11	63.5	64.10	65.8	67.1	68.11	70.3				
4,100	17,278.2	51.10	53.3	54.9	56.2	57.7	59.	60.6	61.11	63.5	64.10	65.8	67.1	68.11	70.3	72.				
4,200	17,686.9	53.	54.6	56.	57.6	58.11	60.5	61.11	63.5	64.10	65.8	67.1	68.11	70.3	72.	74.				
4,300	18,095.6	54.3	56.10	57.4	58.10	60.4	61.10	63.4	64.10	66.4	67.10	69.5	70.11	72.6	74.	75.7				
4,400	18,504.2	55.6	57.1	58.7	60.2	61.8	63.3	64.9	66.4	67.9	69.4	70.11	72.6	74.1	75.8	77.3				
4,500	18,912.9	56.9	58.4	59.11	61.6	63.1	64.7	66.2	67.9	69.3	70.10	72.5	74.1	75.8	77.3	78.11				
4,600	19,321.6	58.	59.7	61.2	62.10	64.5	66.	67.7	69.3	70.10	72.5	74.1	75.8	77.3	78.11	80.7				
4,700	19,730.3	59.2	60.10	62.6	64.1	65.9	67.5	69.1	70.8	72.4	74.	75.8	77.3	78.11	80.7	82.3				
4,800	20,138.9	60.5	62.1	63.9	65.5	67.2	68.10	70.6	72.2	73.10	75.6	77.2	78.11	80.7	82.3	83.11				
4,900	20,547.6	61.8	63.4	65.1	66.9	68.6	70.2	71.11	73.8	75.4	77.1	78.9	80.6	82.2	83.11	85.7				
5,000	20,956.3	62.10	64.7	66.4	68.1	69.10	71.7	73.4	75.1	76.10	78.7	80.4	82.1	83.10	85.7	87.4				

## COMMERCIAL FORMALITIES

TABLE showing the cost of Coffee on board per lb. in U. S. money, at the rate of \$4 88 per pound sterling.

Cost on shore per arroba.		Cost on board per arroba.		RATE OF EXCHANGE ON ENGLAND PER MILREA.																
		90	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35			
3,000	3,652	4,64	4,87	5,11	5,34	5,57	5,80	6,03	6,27	6,50	6,73	6,96	7,19	7,43	7,66	7,89	8,12			
3,100	3,769	4,79	5,03	5,27	5,51	5,75	5,99	6,23	6,47	6,71	6,94	7,18	7,42	7,66	7,90	8,14	8,38			
3,200	3,885	4,94	5,18	5,43	5,68	5,93	6,17	6,42	6,67	6,91	7,16	7,41	7,65	7,90	8,15	8,39	8,64			
2,300	4,002	5,09	5,34	5,59	5,85	6,10	6,36	6,61	6,87	7,12	7,37	7,63	7,88	8,14	8,39	8,65	8,90			
3,400	4,119	5,23	5,50	5,76	6,02	6,28	6,54	6,80	7,07	7,33	7,59	7,85	8,11	8,37	8,64	8,90	9,16			
3,500	4,236	5,38	5,65	5,92	6,19	6,46	6,73	7,00	7,27	7,54	7,80	8,07	8,34	8,61	8,88	9,15	9,42			
3,600	4,352	5,53	5,81	6,08	6,36	6,64	6,91	7,19	7,47	7,74	8,02	8,30	8,57	8,85	9,13	9,40	9,68			
3,700	4,469	5,68	5,96	6,25	6,53	6,82	7,10	7,38	7,67	7,95	8,24	8,52	8,80	9,09	9,37	9,66	9,94			
3,800	4,586	5,83	6,12	6,41	6,70	6,99	7,28	7,58	7,87	8,16	8,45	8,74	9,03	9,32	9,62	9,91	10,20			
3,900	4,703	5,98	6,27	6,57	6,87	7,17	7,47	7,77	8,07	8,37	8,67	8,96	9,26	9,56	9,86	10,16	10,46			
4,000	4,820	6,13	6,43	6,74	7,04	7,35	7,66	7,96	8,27	8,57	8,88	9,19	9,49	9,80	10,11	10,41	10,72			
4,100	4,937	6,27	6,59	6,90	7,21	7,53	7,84	8,15	8,47	8,78	9,10	9,41	9,72	10,04	10,35	10,66	10,98			
4,200	5,054	6,42	6,74	7,06	7,38	7,71	8,03	8,35	8,67	8,99	9,31	9,63	9,95	10,27	10,60	10,92	11,24			
4,300	5,170	6,57	6,90	7,23	7,55	7,88	8,21	8,54	8,87	9,20	9,53	9,85	10,18	10,51	10,84	11,17	11,50			
4,400	5,287	6,72	7,05	7,39	7,73	8,06	8,40	8,73	9,07	9,40	9,74	10,08	10,41	10,75	11,08	11,42	11,76			
4,500	5,403	6,87	7,21	7,55	7,90	8,24	8,58	8,93	9,27	9,61	9,96	10,30	10,64	10,99	11,33	11,67	12,02			
4,600	5,520	7,01	7,36	7,72	8,07	8,42	8,77	9,12	9,47	9,81	10,17	10,52	10,87	11,22	11,57	11,92	12,28			
4,700	5,637	7,16	7,52	7,88	8,24	8,60	8,95	9,31	9,67	10,03	10,39	10,74	11,10	11,46	11,82	12,18	12,53			
4,800	5,754	7,31	7,68	8,04	8,41	8,77	9,14	9,50	9,87	10,23	10,60	10,97	11,33	11,70	12,06	12,43	12,79			
4,900	5,871	7,46	7,83	8,21	8,58	8,95	9,32	9,70	10,07	10,44	10,82	11,19	11,56	11,93	12,31	12,68	13,05			
5,000	5,987	7,61	7,99	8,37	8,75	9,13	9,51	9,89	10,27	10,65	11,03	11,41	11,79	12,17	12,55	12,93	13,31			

Cost on shore per arroba.		RATE OF EXCHANGE ON ENGLAND PER MILREA.																	
Cost on board per arroba.		36	37	38	39	40	41	42	43	44	45	46	47	48	49	50			
3.000	3.652	8.35	8.59	8.82	9.05	9.28	9.51	9.75	9.98	10.21	10.44	10.67	10.91	11.14	11.37	11.60			
3.100	3.769	8.62	8.86	9.10	9.34	9.58	9.82	10.06	10.30	10.54	10.78	11.02	11.26	11.49	11.73	11.97			
3.200	3.885	8.89	9.13	9.38	9.63	9.88	10.12	10.37	10.62	10.86	11.11	11.36	11.60	11.85	12.10	12.34			
3.300	4.002	9.15	9.41	9.66	9.92	10.17	10.43	10.68	10.94	11.19	11.44	11.70	11.95	12.21	12.46	12.72			
3.400	4.119	9.42	9.68	9.95	10.21	10.47	10.73	10.99	11.25	11.52	11.78	12.04	12.30	12.56	12.83	13.09			
3.500	4.236	9.69	9.96	10.23	10.50	10.77	11.04	11.30	11.57	11.84	12.11	12.38	12.65	12.92	13.19	13.46			
3.600	4.352	9.96	10.23	10.51	10.79	11.06	11.34	11.62	11.89	12.17	12.45	12.72	13.00	13.28	13.55	13.83			
3.700	4.469	10.22	10.51	10.79	11.08	11.36	11.64	11.93	12.21	12.50	12.78	13.06	13.35	13.63	13.92	14.20			
3.800	4.586	10.49	10.78	11.07	11.36	11.65	11.95	12.24	12.53	12.82	13.11	13.41	13.70	13.99	14.28	14.57			
3.900	4.703	10.76	11.06	11.35	11.65	11.95	12.25	12.55	12.85	13.15	13.45	13.75	14.05	14.34	14.64	14.94			
4.000	4.820	11.02	11.33	11.64	11.94	12.25	12.56	12.86	13.17	13.48	13.78	14.09	14.39	14.70	15.01	15.31			
4.100	4.937	11.29	11.60	11.92	12.23	12.54	12.86	13.17	13.49	13.80	14.12	14.43	14.74	15.06	15.37	15.69			
4.200	5.054	11.56	11.88	12.20	12.52	12.84	13.17	13.49	13.81	14.13	14.45	14.77	15.09	15.41	15.73	16.06			
4.300	5.170	11.83	12.15	12.48	12.81	13.14	13.47	13.80	14.13	14.46	14.78	15.11	15.44	15.77	16.10	16.43			
4.400	5.287	12.09	12.43	12.76	13.10	13.44	13.77	14.11	14.45	14.78	15.12	15.45	15.79	16.13	16.46	16.80			
4.500	5.403	12.36	12.70	13.03	13.39	13.74	14.08	14.43	14.77	15.11	15.45	15.80	16.14	16.48	16.83	17.17			
4.600	5.520	12.63	12.98	13.33	13.68	14.04	14.38	14.73	15.08	15.44	15.79	16.14	16.49	16.84	17.19	17.54			
4.700	5.637	12.89	13.25	13.61	13.97	14.33	14.69	15.05	15.40	15.76	16.12	16.48	16.84	17.19	17.55	17.91			
4.800	5.754	13.16	13.53	13.89	14.26	14.63	14.99	15.36	15.72	16.09	16.45	16.82	17.19	17.55	17.92	18.28			
4.900	5.871	13.43	13.86	14.17	14.55	14.93	15.30	15.67	16.04	16.41	16.79	17.16	17.53	17.91	18.28	18.65			
5.000	5.987	13.69	14.07	14.46	14.84	15.22	15.59	15.98	16.36	16.74	17.12	17.50	17.88	18.26	18.64	19.02			

## COMMERCIAL FORMALITIES

TABLE showing the rate per lb. in U. S. money at which Coffee can be put on board by means of Span. dolls.

Rate of dollars in reis.		1.000	1.100	1.200	1.300	1.400	1.500	1.600	1.700	1.800	1.900	2.000
Cost of Coffee on shore.	Cost of Coffee on board.	COST OF COFFEE ON BOARD, PER LB. IN U. S. MONEY.										
		3.590	11.2	10.2	9.3	8.6	8.	7.5	7.	6.6	6.2	5.9
3.000	3.702	11.6	10.5	9.6	8.9	8.3	7.7	7.2	6.8	6.4	6.1	5.8
3.100	3.814	11.9	10.8	9.9	9.2	8.5	7.9	7.4	7.	6.6	6.3	6.
3.200	3.926	12.3	11.2	10.2	9.4	8.7	8.2	7.7	7.2	6.8	6.5	6.1
3.300	4.038	12.6	11.5	10.5	9.7	9.	8.4	7.9	7.4	7.	6.6	6.3
3.400	4.150	13.	11.8	10.8	10.	9.2	8.6	8.1	7.6	7.2	6.8	6.5
3.500	4.262	13.3	12.1	11.1	10.2	9.5	8.9	8.3	7.8	7.4	7.	6.7
3.600	4.374	13.7	12.4	11.4	10.5	9.7	9.1	8.5	8.	7.6	7.2	6.8
3.700	4.486	14.	12.7	11.7	10.8	10.	9.4	8.8	8.2	7.8	7.4	7.
3.800	4.598	14.4	13.1	12.	11.1	10.2	9.6	9.	8.5	8.	7.6	7.2
3.900	4.713	14.7	13.4	12.3	11.3	10.4	9.8	9.2	8.7	8.2	7.7	7.4
4.000	4.827	15.1	13.7	12.6	11.6	10.8	10.1	9.4	8.9	8.4	7.9	7.5
4.100	4.941	15.4	14.	12.9	11.9	11.	10.3	9.7	9.1	8.6	8.1	7.7
4.200	5.055	15.8	14.4	13.2	12.	11.3	10.5	9.9	9.3	8.8	8.3	7.9
4.300	5.169	16.2	14.7	13.5	12.4	11.5	10.8	10.1	9.5	9.	8.5	8.1
4.400	5.283	16.5	15.	13.8	12.7	11.8	11.	10.3	9.7	9.2	8.7	8.3
4.500	5.397	16.9	15.3	14.1	13.	12.	11.2	10.5	9.9	9.4	8.9	8.4
4.600	5.511	17.2	15.7	14.5	13.2	12.3	11.5	10.8	10.1	9.6	9.1	8.6
4.700	5.625	17.6	16.	14.8	13.5	12.6	11.7	11.	10.3	9.8	9.3	8.8
4.800	5.739	17.9	16.3	15.1	13.8	12.8	12.	11.2	10.6	10.	9.4	9.
4.900	5.853	18.3	16.6	15.4	14.	13.1	12.2	11.4	10.8	10.2	9.6	9.1

TABLE showing the monthly and yearly shipments of Coffee to the several ports of the United States from 1836 to 1840.

	NEW YORK.					BALTIMORE.					PHILADELPHIA.				
	1836	1837	1838	1839	1840	1836	1837	1838	1839	1840	1836	1837	1838	1839	1840
Jan.	12,915	9,290	12,508	13,020	17,177	3,782	1,800	2,787	4,557	11,209	7,973	4,316	5,800	11,410	6,825
Feb.	13,293	6,269	11,285	11,296	10,668	3,833	4,000	3,846	7,800	2,293	3,000	9,400	10,618	5,061	
Mar.	7,920	5,000	13,739	6,616	6,148	1,901	4,089	4,009	3,419	12,639	8,370	3,772	4,105	4,016	
April,	10,925	8,560	4,399	11,438	10,192	4,124	3,930	6,637	5,980	14,184		2,670			2,346
May,	15,534	3,642	1,785	12,748	7,670	6,112	2,449	6,485	7,547	10,068	5,972	3,793	8,520		3,200
June,	7,670		3,300	14,312	5,144	3,700	1,713	2,071	7,781	2,817	10,495			3,850	4,954
July,	11,869		6,545	15,497	2,150	2,142	2,331	11,756	14,792	5,671		1,420	2,150	6,216	6,575
Aug.	7,339	2,524	5,000	7,902	4,800	6,032	4,855	6,573	12,384	16,173	5,500		1,300	8,732	5,685
Sept.	11,951		5,203	20,566	4,392	7,119	3,741	11,831	10,048	10,515			7,166	3,000	
Oct.	22,351	9,372	8,891	15,572	4,743	1,430		5,635	.125	9,844	4,500		4,300		
Nov.	6,755	3,883	19,101	12,432	14,532	3,600	4,000	18,425	12,179	13,204	5,160	6,782	2,982		1,800
Dec.	14,300	5,600	3,700	2,650	6,211										
	142,822	54,148	95,456	144,049	93,827	43,795	22,908	83,171	86,592	108,617	50,970	32,153	46,941	42,285	31,385

(CONCLUDED ON NEXT PAGE.)



## COMMERCIAL FORMALITIES

	NEW ORLEANS.					BOSTON.				
	1836	1837	1838	1839	1840	1836	1837	1838	1839	1840
Jan.	1.675			6.566						
Feb.	7.570					2.824		3.557		
Mar.			.770		.968	.457		1.810	1.657	
April,										
May,										
June,	2.900					2.469			3.067	
July,	4.393		.900						2.801	
Aug.	3.500		6.800	13.350	4.800	3.036		2.885	3.461	3.900
Sept.	10.322			14.150	6.750	.952				
Oct.	4.427		5.000	9.007	13.055					
Nov.	13.242	.784	12.925	3.205	11.922				4.152	
Dec.	9.668	2.720	3.400		14.200	3.330				3.664
	58.697	3.504	29.795	46.278	51.695	13.068	4.866	8.252	15.138	7.564

In 1836—3.480 bags to Charleston.

In 1837— 881 " N. Bedford.

In 1838— 750 " Portsmouth.

In 1839—5.451 " Richmond.

In " 6.556 " Charleston.

In 1840—4.001 " Do.

In " 500 " Portsmouth.

COMPARATIVE monthly and yearly statement of Coffee, exported in the years 1827 and 1840 inclusive.

	1827	1828	1829	1830	1831	1832	1833
Jan.	25.971	21.824	34.102	38.490	19.028	43 074	39.923
Feb.	18.687	20.569	33.236	24.527	26.630	35.505	24.120
March,	30.614	34.560	23.599	31,289	37.665	35.274	25.640
April,	10.013	14.396	13.029	22.341	31.534	26.508	34.353
May,	27.105	29.960	27.511	20.109	23.627	39.817	37.310
June,	28.518	32.344	27.250	24.028	39.192	31.571	32.962
July,	31.066	37.285	36.347	43 717	35.429	38.396	44.850
Aug.	40.215	52.160	47.207	33.959	53.237	45.912	65.554
Sept.	33.588	41.395	33.074	45.824	48.093	40.034	59.565
Oct.	41.707	28.677	36.891	28.789	42.173	44.712	75.842
Nov.	31.415	30.562	36.029	33.815	42.164	51.215	62.556
Dec.	32.001	25.415	26.772	44.897	50.477	46.932	59.017
Bags,	350.900	369.147	375.107	391.785	448.249	478.950	561.692

	1834	1835	1836	1837	1838	1839	1840
Jan.	61.791	37.006	80.512	61 896	63.827	54.682	90.220
Feb.	53.034	61.878	61.230	73.845	77.723	68.120	116.563
March,	36.944	44.276	55.399	48.833	61.153	49.515	81.474
April,	52.050	34.191	56.016	57.242	49.906	47.549	93.874
May,	28.287	30.388	61.385	34.915	57.944	50.020	67.536
June,	46.205	44 681	43.568	42.234	60.603	47 659	86.970
July,	38.028	62.168	51.344	41.572	54.640	92.490	70.240
Aug.	40.222	61.198	56.518	42.518	57.135	80.805	96.358
Sept.	50.237	63.027	54.297	44.308	65 213	117.374	80.094
Oct.	50.535	65.154	63.638	70.682	91.740	87.177	96.955
Nov.	51.301	62.586	66.523	47.723	65.981	92.151	104.183
Dec.	52.125	77.885	65.463	91 237	60.831	101.780	83.946
	560.759	647.438	715.893	657.005	766.696	889.324	1.068.418

The yearly exportation of Coffee from 1820 to 1826 inclusive, was:

1820	1821	1822	1823
97.500	105.386	152.048	185.006 bags and barrels.

1824	1825	1826
224.000	183.136	260.060 bags and barrels.

## SUGAR.

CAMPOS, a small port a few degrees to the northward of this, furnishes annually a large quantity of sugars. Campos not being a port of entry, nor having sufficient water for large vessels, those sugars are shipped to this place from October to March, in coasting vessels; they are packed in boxes containing from 1200 to 2000 pounds, and are deposited here in public trapiches, when their qualities, of which there are two whites and one Muscovado, thus designated,

*Redondo, Batido, Muscovado,*

are determined by public inspectors, who mark the boxes and make report, both of quality and quantity, to the custom-house and to the trapixeiro (officer of the trapixe.) When they remain a long time in the trapixe, they become moist and lose their grain; they likewise suffer a loss in weight, but no allowance is made therefor; the purchaser must receive them, and the export duty must be paid, agreeably to the inspector's returns.

These sugars are sold by sample, and each box is examined previous to being received; they are shipped from the various trapiches in which they are deposited. The export duty being paid, a permit is given for their embarkation.

There is another quality of sugar, termed "Terra Sugar," made in the neighborhood of this city. In quality it is nearly equal to Campos, the difference in price being seldom or never more than one hundred reis per arrobe; it is packed both in boxes and bags; in the latter case, it is principally used for the consumption of this city.

Santos, the seaport of the province of St. Pauls, formerly furnished a considerable quantity of sugar to this market; but the bulk of the crop is now exported directly thence. There are three denominations of Santos sugar: *Fino, Redondo* and *Muscovado*; but the latter is now very rarely brought to market. Santos being a small market, all orders, for the purchase of sugar there, should be given through this place; and vessels should be sent here to await the advice of purchase.

Santos has no foreign exchange; and where it is required to place funds there by sterling, the exchange must be made here.

## INVOICE OF 100 CASES CAMPOS SUGAR.

100 cases Campos sugar wg. 4,000 arrs., 3.000	12.000.000
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## CHARGES.

Export duty on 4,000 arrs. 3.000, 7 per cent.	840.000	
Safamento 600 rs. per case, - -	60.000	
Trapiche rent 20 rs. per arr. - -	80.000	
Brokerage, - $\frac{1}{2}$ per cent. -	60.000	
Commission on rs. 13.040.000, $2\frac{1}{2}$ per cent. -	326.000	1.366.000
		<u>Ra. 13.366.000</u>

## INVOICE OF 100 BAGS SANTOS SUGAR.

100 bags Santos sugar, wg. 400 arrs. 3.000	-	Ra. 1.200.000
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## CHARGES.

Export duty on 400 arrs. 3.000, 7 per cent.	84.000	
Safamento 30 rs. per bag, - - -	3.000	
Trapiche rent 8 rs. per bag, - - -	7.200	
Brokerage, . . $\frac{1}{2}$ per cent. -	6.000	
Commission on rs. 1.300.200, $2\frac{1}{2}$ per cent.	32.505	132.705
		<u>Ra. 1.332.705</u>

## COMMERCIAL FORMALITIES

Comparative monthly and yearly statement of cases Sugars exported  
from Rio de Janeiro in the years 1827 to 1840.

Mos.	1827	1828	1829	1830	1831	1832	1833
Jan.	1.141	1.679	1.656	3.224	1.912	1.093	1.361
Feb.	1.256	1.887	1.688	2.737	747	1.399	1.683
March	3.183	1.463	3.623	2.076	1.827	3.475	2.103
April	1.721	855	2.690	1.318	1.112	1.974	1.430
May	2.227	2.078	1.248	2.310	2.924	594	1.262
June	1.117	2.789	1.558	1.796	4.418	1.235	423
July	1.855	593	1.279	1.277	2.710	1.870	2.265
Aug.	1.484	1.134	1.377	671	947	1.941	1.079
Sept.	908	1.900	173	806	662	841	506
Oct.	785	794	1.907	1.781	1.100	771	1.318
Nov.	876	456	553	2.101	1.270	757	558
Dec.	3.091	3.407	1.112	2.391	2.375	695	166
	19.644	19.035	18.864	22.488	22.004	16.645	14.154

	1834	1835	1836	1837	1838	1839	1840
Jan.	.408	1.464	1.407	1.127	.815	1.268	.842
Feb.	2.267	1.358	676	1.240	4.193	1.657	1.036
March,	.307	2.141	2.859	385	.637	.932	.871
April,	.852	1.368	2.043	.901	1.372	3.414	1.123
May,	3.024	1.093	3.151	1.221	1.451	1.133	1.018
June,	1.868	1.187	1.665	2.438	1.585	1.545	2.089
July,	1.226	1.151	273	.255	1.594	.671	.380
Aug.	.884	1.447	776	.501	.533	.595	.384
Sept.	.355	1.408	587	2.090	.817	.044	.198
Oct.	1.593	1.572	1.259	2.323	.915	1.541	.682
Nov.	1.178	3.120	1.440	.330	1.047	1.336	.213
Dec.	.824	2.383	2.401	1.309	1.746	1.755	.609
	14.786	19.692	18.537	14.701	16.705	15.891	9.445

TABLE showing the cost of Sugar on board per cwt. in British sterling money.—Charges: Export duty, 7 per cent.; safamento, 15 rs. per arrobe; trapiche rent, 20 rs. per arrobe; brokerage,  $\frac{1}{4}$  per cent.; commission on purchase,  $\frac{2}{4}$  per ct.; and commission drawing,  $\frac{2}{4}$  per cent.

Cost on shore per arrobe.		Cost on board per cwt.		RATE OF EXCHANGE ON ENGLAND PER MILREA.															
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34			
1,000	4,082	6.10	7.2	7.6	7.10	8.2	8.6	8.10	9.2	9.6	9.10	10.2	10.7	10.11	11.3	11.7			
1,100	4,478	7.6	7.10	8.3	8.7	8.11	9.4	9.8	10.1	10.5	10.10	11.2	11.7	11.11	12.4	12.8			
1,200	4,874	8.1	8.6	8.11	9.4	9.9	10.2	10.7	11.0	11.4	11.9	12.2	12.7	13.	13.5	13.10			
1,300	5,270	8.9	9.3	9.8	10.1	10.6	11.	11.5	11.10	12.4	12.9	13.2	13.7	14.1	14.6	14.11			
1,400	5,666	9.5	9.11	10.5	10.10	11.4	11.10	12.3	12.9	13.3	13.8	14.2	14.8	15.1	15.7	16.1			
1,500	6,061	10.1	10.7	11.1	11.7	12.1	12.8	13.2	13.8	14.2	14.8	15.2	15.8	16.2	16.8	17.2			
1,600	6,457	10.9	11.4	11.10	12.5	12.11	13.5	14.	14.6	15.1	15.7	16.2	16.8	17.3	17.9	18.4			
1,700	6,852	11.5	12.0	12.7	13.2	13.8	14.3	14.10	15.5	16.	16.7	17.2	17.8	18.3	18.10	19.5			
1,800	7,248	12.1	12.8	13.3	13.11	14.6	15.1	15.8	16.4	16.11	17.6	18.1	18.9	19.4	19.11	20.6			
1,900	7,644	12.9	13.4	14.	14.5	15.3	15.11	16.7	17.2	17.10	18.6	19.1	19.9	20.5	21.	21.8			
2,000	8,039	13.5	14.1	14.9	15.5	16.1	16.9	17.5	18.1	18.9	19.5	20.1	20.9	21.5	22.1	22.9			
2,100	8,434	14.1	14.9	15.6	16.2	16.10	17.7	18.3	19.	19.8	20.5	21.1	21.9	22.6	23.2	23.11			
2,200	8,830	14.9	15.5	16.2	16.11	17.8	18.5	19.2	19.10	20.7	21.4	22.1	22.10	23.7	24.3	25.0			
2,300	9,225	15.5	16.2	16.11	17.8	18.5	19.3	20.	20.9	21.6	22.4	23.1	23.10	24.7	25.4	26.2			
2,400	9,621	16.1	16.11	17.8	18.5	19.3	20.1	20.10	21.8	22.5	23.3	24.1	24.10	25.8	26.5	27.3			
2,500	10,017	16.8	17.6	18.4	19.2	20.	20.10	21.8	22.6	23.4	24.2	25.1	25.11	26.9	27.7	28.5			
2,600	10,412	17.4	18.3	19.1	19.9	20.7	21.8	22.7	23.5	24.4	25.2	26.0	26.11	27.9	28.8	29.6			
2,700	10,808	18.0	18.11	19.10	20.9	21.7	22.6	23.5	24.4	25.3	26.1	27.0	27.11	28.10	29.9	30.7			
2,800	11,203	18.8	19.7	20.6	21.6	22.5	23.4	24.3	25.2	26.2	27.1	28.0	28.11	29.10	30.10	31.9			
2,900	11,599	19.4	20.4	21.3	22.3	23.2	24.2	25.2	26.1	27.1	28.	29.0	30.	30.11	31.11	32.10			
3,000	11,994	20.0	21.	22.	23,	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.			

(CONCLUDED ON NEXT PAGE.)

## COMMERCIAL FORMALITIES

Cost on shore per arrobe.	Cost on board per cwt.	RATE OF EXCHANGE ON ENGLAND PER MILREA.																	
		35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50		
1.000	4.082	11.11	12.3	12.7	12.11	13.3	13.7	13.11	14.3	14.8	15.	15.4	15.8	16.	16.4	16.8	17.		
1.100	4.478	13.1	13.5	13.10	14.2	14.7	14.11	15.4	15.8	16.1	16.5	16.10	17.2	17.6	17.11	18.3	18.8		
1.200	4.874	14.3	14.7	15.	15.5	15.10	16.3	16.8	17.1	17.6	17.10	18.3	18.8	19.1	19.6	19.11	20.4		
1.300	5.270	15.4	15.10	16.3	16.8	17.2	17.7	18.	18.5	18.11	19.4	19.9	20.2	20.8	21.1	21.6	21.11		
1.400	5.666	16.6	17.	17.6	17.11	18.5	18.11	19.4	19.10	20.4	20.9	21.3	21.9	22.2	22.8	23.2	23.7		
1.500	6.061	17.8	18.2	18.8	19.2	19.8	20.2	20.8	21.3	21.9	22.3	22.9	23.3	23.9	24.3	24.9	25.3		
1.600	6.457	18.10	19.4	19.11	20.5	21.	21.6	22.1	22.7	23.2	23.8	24.3	24.9	25.3	25.10	26.4	26.11		
1.700	6.852	20.	20.7	21.2	21.8	22.3	22.10	23.5	24.	24.7	25.1	25.8	26.3	26.10	27.5	28.	28.7		
1.800	7.248	21.2	21.9	22.4	22.11	23.7	24.2	24.10	25.6	26.1	26.9	27.5	28.	28.8	29.4	29.11	30.7		
1.900	7.644	22.4	22.11	23.7	24.2	24.10	25.6	26.1	26.9	27.5	28.	28.8	29.4	29.11	30.7	31.3	31.10		
2.000	8.039	23.5	24.1	24.9	25.5	26.2	26.10	27.6	28.2	28.10	29.6	30.2	30.10	31.6	32.2	32.10	33.6		
2.100	8.434	24.7	25.4	26.	26.8	27.5	28.1	28.10	29.6	30.3	30.11	31.8	32.4	33.	33.9	31.5	35.2		
2.200	8.830	25.9	26.6	27.3	28.	28.8	29.5	30.2	30.11	31.8	32.5	33.1	33.10	34.7	35.4	36.1	36.9		
2.300	9.225	26.11	27.8	28.5	29.3	30.	30.9	31.6	32.3	33.1	33.10	34.7	35.4	36.2	36.11	37.8	38.5		
2.400	9.621	28.1	28.10	29.8	30.6	31.3	32.1	32.10	33.8	34.6	35.3	36.1	36.11	37.8	38.6	39.3	40.1		
2.500	10.017	29.3	30.1	30.11	31.9	32.7	33.5	34.3	35.1	35.11	36.9	37.7	38.5	39.2	40.1	40.11	41.9		
2.600	10.412	30.4	31.3	32.1	33.	33.10	34.8	35.7	36.5	37.4	38.2	39.1	39.11	40.9	41.8	42.6	43.5		
2.700	10.808	31.6	32.5	33.4	34.3	35.1	36.	36.11	37.10	38.9	39.8	40.6	41.5	42.4	43.3	44.2	45.		
2.800	11.203	32.8	33.7	34.7	35.6	36.5	37.4	38.3	39.3	40.2	41.1	42.	42.11	43.11	44.10	45.9	46.8		
2.900	11.599	33.10	34.10	35.9	36.9	37.8	38.8	39.8	40.7	41.7	42.6	43.6	44.6	45.5	46.5	47.4	48.4		
3.000	11.994	35.	36.	37.	38.	39.	40.	41.	42.	43.	44.	45.	46.	47.	48.	49.	50.		

TABLE showing the cost of Sugar on board per 100 pounds in United States money, at \$4 88 per pound sterling.  
 Charges: Export duty, 7 per cent.; safamento, 15 rs. per arr.; trapiche rent, 20 rs. per arr.; brokerage,  $\frac{1}{2}$  per cent.;  
 commission on purchases,  $2\frac{1}{2}$  per cent.; commission on drawing,  $2\frac{1}{4}$  per cent.

Cost on shore per arroba.	Cost on board per 100 lbs.	RATE OF EXCHANGE ON ENGLAND PER MILREA.															
		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
1.000	3.647	1.47	1.56	1.63	1.71	1.78	1.85	1.93	2.00	2.08	2.15	2.22	2.30	2.37	2.45	2.52	2.60
1.100	4.000	1.61	1.71	1.79	1.87	1.95	2.03	2.11	2.20	2.28	2.36	2.44	2.52	2.60	2.68	2.77	2.85
1.200	4.353	1.76	1.86	1.95	2.04	2.12	2.21	2.30	2.39	2.48	2.57	2.66	2.74	2.83	2.92	3.01	3.10
1.300	4.706	1.90	2.01	2.10	2.20	2.30	2.39	2.49	2.58	2.68	2.77	2.87	2.97	3.06	3.16	3.25	3.35
1.400	5.059	2.04	2.16	2.26	2.37	2.47	2.57	2.67	2.78	2.88	2.98	3.09	3.19	3.29	3.39	3.50	3.60
1.500	5.412	2.18	2.31	2.42	2.53	2.64	2.75	2.86	2.97	3.08	3.19	3.30	3.41	3.52	3.63	3.74	3.85
1.600	5.766	2.38	2.46	2.57	2.70	2.81	2.93	3.05	3.17	3.28	3.40	3.52	3.63	3.75	3.87	3.99	4.10
1.700	6.119	2.47	2.61	2.74	2.86	2.99	3.11	3.23	3.36	3.48	3.61	3.73	3.86	3.98	4.11	4.23	4.35
1.800	6.472	2.61	2.76	2.89	3.03	3.16	3.29	3.42	3.56	3.68	3.82	3.95	4.08	4.21	4.34	4.47	4.61
1.900	6.825	2.75	2.91	3.05	3.19	3.33	3.47	3.61	3.75	3.89	4.02	4.16	4.30	4.44	4.58	4.72	4.86
2.000	7.178	2.90	3.06	3.21	3.36	3.50	3.65	3.79	3.94	4.09	4.23	4.38	4.52	4.67	4.82	4.96	5.11
2.100	7.531	3.04	3.22	3.37	3.52	3.68	3.83	3.98	4.13	4.29	4.44	4.59	4.75	4.90	5.05	5.21	5.36
2.200	7.885	3.18	3.37	3.53	3.69	3.85	4.01	4.17	4.33	4.49	4.65	4.81	4.97	5.13	5.29	5.45	5.61
2.300	8.238	3.32	3.52	3.68	3.85	4.02	4.19	4.36	4.52	4.69	4.86	5.03	5.19	5.36	5.53	5.69	5.85
2.400	8.591	3.47	3.67	3.84	4.02	4.19	4.37	4.54	4.72	4.89	5.07	5.24	5.42	5.59	5.76	5.94	6.11
2.500	8.944	3.61	3.82	4.00	4.18	4.36	4.55	4.73	4.91	5.09	5.27	5.46	5.64	5.82	6.00	6.18	6.36
2.600	9.297	3.75	3.97	4.16	4.35	4.54	4.73	4.92	5.10	5.29	5.48	5.67	5.86	6.05	6.24	6.43	6.62
2.700	9.650	3.89	4.12	4.32	4.51	4.71	4.90	5.10	5.30	5.49	5.69	5.89	6.08	6.28	6.48	6.67	6.87
2.800	10.004	4.03	4.27	4.47	4.68	4.88	5.08	5.29	5.49	5.69	5.90	6.10	6.31	6.51	6.71	6.92	7.12
2.900	10.357	4.18	4.42	4.63	4.84	5.05	5.26	5.48	5.69	5.90	6.11	6.32	6.53	6.74	6.95	7.16	7.37
3.000	10.710	4.32	4.57	4.79	5.01	5.23	5.44	5.66	5.88	6.10	6.32	6.53	6.75	6.97	7.19	7.40	7.62

(CONCLUDED ON NEXT PAGE.)



## COMMERCIAL FORMALITIES

Cost on shore per arrobe.	Cost on board per 100 lbs.	RATE OF EXCHANGE ON ENGLAND PER MILREA.															
		36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	
1.000	3.647	2.67	2.74	2.82	2.89	2.97	3.04	3.11	3.19	3.26	3.34	3.41	3.48	3.56	3.63	3.71	
1.100	4.000	2.93	3.01	3.09	3.17	3.25	3.33	3.42	3.50	3.58	3.66	3.74	3.82	3.90	3.99	4.07	
1.200	4.353	3.19	3.27	3.36	3.45	3.54	3.63	3.72	3.81	3.89	3.98	4.07	4.16	4.25	4.34	4.43	
1.300	4.706	3.44	3.54	3.64	3.73	3.83	3.92	4.02	4.11	4.21	4.31	4.40	4.50	4.59	4.69	4.78	
1.400	5.059	3.70	3.81	3.91	4.01	4.11	4.22	4.32	4.42	4.53	4.63	4.73	4.83	4.94	5.04	5.14	
1.500	5.412	3.96	4.07	4.18	4.29	4.40	4.51	4.62	4.73	4.84	4.95	5.06	5.17	5.28	5.39	5.50	
1.600	5.766	4.22	4.34	4.45	4.57	4.69	4.81	4.92	5.04	5.16	5.28	5.39	5.51	5.63	5.74	5.86	
1.700	6.119	4.48	4.60	4.73	4.85	4.98	5.10	5.23	5.35	5.47	5.60	5.72	5.85	5.97	6.10	6.22	
1.800	6.472	4.74	4.87	5.00	5.13	5.26	5.40	5.53	5.66	5.79	5.92	6.05	6.18	6.32	6.45	6.58	
1.900	6.825	5.00	5.13	5.27	5.41	5.55	5.69	5.83	5.97	6.11	6.24	6.38	6.52	6.66	6.80	6.94	
2.000	7.178	5.25	5.40	5.55	5.69	5.84	5.98	6.13	6.28	6.42	6.57	6.71	6.86	7.01	7.15	7.30	
2.100	7.531	5.51	5.67	5.82	5.97	6.13	6.28	6.43	6.58	6.74	6.89	7.04	7.20	7.35	7.50	7.66	
2.200	7.885	5.77	5.93	6.09	6.25	6.41	6.57	6.73	6.89	7.05	7.21	7.37	7.53	7.70	7.86	8.02	
2.300	8.238	6.03	6.20	6.36	6.53	6.70	6.87	7.04	7.20	7.37	7.54	7.70	7.87	8.04	8.21	8.38	
2.400	8.591	6.29	6.46	6.64	6.81	6.99	7.16	7.34	7.51	7.69	7.86	8.04	8.21	8.38	8.56	8.73	
2.500	8.944	6.55	6.73	6.91	7.09	7.27	7.46	7.64	7.82	8.00	8.18	8.37	8.55	8.73	8.91	9.09	
2.600	9.297	6.81	6.99	7.18	7.37	7.56	7.75	7.94	8.13	8.32	8.51	8.70	8.89	9.07	9.26	9.45	
2.700	9.650	7.06	7.26	7.46	7.65	7.85	8.05	8.24	8.44	8.63	8.83	9.03	9.22	9.42	9.62	9.81	
2.800	10.004	7.32	7.53	7.73	7.93	8.14	8.34	8.54	8.75	8.95	9.15	9.36	9.56	9.76	9.97	10.17	
2.900	10.357	7.58	7.79	8.00	8.21	8.42	8.63	8.84	9.06	9.27	9.48	9.69	9.90	10.11	10.32	10.53	
3.000	10.710	7.84	8.06	8.28	8.49	8.71	8.93	9.15	9.36	9.58	9.80	10.02	10.24	10.45	10.67	10.89	

## HIDES.

THE best hides are received from Rio Grande, and Rio de la Plata; there are however some received from other ports on the coast, and some produced from cattle slaughtered in this city and the surrounding neighbourhood. The latter are generally light and thin, and are called "country hides," by way of distinction from those of Rio Grande and Rio de la Plata. All hides are received into public trapixes, and are there inspected and weighed. Those which are sound are called Limpas (clean;) those which are injured, by worms or otherwise, are called Refugos (refuse.) The trapixeiro makes a return to the custom-house of the quantity, quality, and weight of each parcel, upon which the export duty is assessed, and he gives a corresponding certificate to the owners of the hides, by which certificate they are sold and delivered to the purchaser. No allowance is ever made for the loss of weight, which they must, necessarily, sustain as they become drier. In quality they seldom suffer in the trapixes, as the strictest attention is paid to preserve them from injury.

## INVOICE OF 100 RIO GRANDE HIDES.

100 hides (clean) wg. 3,200 lbs. a 120 rs.      -      -      Rs. 384.000

## CHARGES.

Import duty on 3,200 lbs. 155 rs. per lb. 2 p. c.	Ra. 9.920	
Shipping expenses, portorage, &c., 30 rs. p. pce.	3.000	
Brokerage, $\frac{1}{2}$ p. c.	-      -      -      -      -	1.920
Commission on rs. 398.840, $2\frac{1}{2}$ per cent.	-      9.971	24.811
		<hr/>
		Ra. 408.811

## COMMERCIAL FORMALITIES

COMPARATIVE monthly and yearly statement of Hides exported from  
Rio de Janeiro in the years 1827 and 1840 inclusive.

	1827	1828	1829	1830	1831	1832	1833
Jan.	69.173	15.828	46.665	8.578	36.911	3.990	23.277
Feb.	12.548	12.205	42.473	18.835	42.860	5.312	24.485
March,	48.477	33.107	21.562	24.258	28.698	32.707	28.045
April,	21.958	.418	34.242	31.882	28.977	74.641	4.152
May,	47.038	18.106	17.467	44.346	12.998	18.016	1.388
June,	11.737	15.583	16.883	30.592	41.488	9.944	17.795
July,	24.558	24.888	45.057	13.389	13.772	37.776	32.088
Aug.	29.656	16.300	36.306	16.438	25.236	14.551	2.182
Sept.	12.093	15.559	10.567	19.274	9.979	14.300	13.377
Oct.	10.743	.890	43.130	4.798	26.319	32.928	14.752
Nov.	31.148	21.281	30.572	33.816	30.850	5.275	17.532
Dec.	10.189	33.133	16.969	20.513	44.297	14.217	8.457
	329.320	207.268	351.893	266.719	342.385	253.657	187.530

	1834	1835	1836	1837	1838	1839	1840
Jan.	16.112	5.965	11.681	7.867	24.334	8.860	12.613
Feb.	36.054	21.423	13.420	3.589	20.808	9.094	19.076
March,	5.863	14.249	10.259	10.204	30.487	20.603	19.184
April,	3.003	18.916	8.729	12.684	7.352	12.115	18.181
May,	6.959	11.897	27.667	11.281	24.503	14.102	31.220
June,	12.661	29.865	12.357	22.577	6.241	14.092	11.452
July,	26.179	7.181	25.322	8.054	24.899	21.381	9.917
Aug.	14.525	13.673	17.693	2.476	11.739	10.189	5.890
Sept.	1.947	6.739	4.466	18.866	13.061	5.010	22.213
Oct.	28.000	12.874	10.374	19.755	18.156	13.401	15.302
Nov.	18.675	1.513	12.741	21.181	9.469	11.115	10.766
Dec.	9.221	1.457	3.840	8.426	6.261	11.139	16.700
	179.198	145.752	158.549	146.960	197.310	151.101	192.514



## COMMERCIAL FORMALITIES

(CONTINUATION OF PRECEDING TABLE.)

Cost on shore per lb.		Cost on board per lb.		RATE OF EXCHANGE ON ENGLAND PER MILREA.																
				37	38	39	40	41	42	43	44	45	46	47	48	49	50			
100		108.8		4.03	4.13	4.24	4.35	4.46	4.57	4.68	4.79	4.90	5.06	5.11	5.22	5.33	5.44			
105		114.2		4.22	4.34	4.45	4.57	4.68	4.80	4.91	5.02	5.14	5.25	5.37	5.48	5.60	5.71			
110		119.6		4.42	4.54	4.66	4.78	4.89	5.02	5.14	5.26	5.38	5.50	5.62	5.74	5.86	5.98			
115		125.0		4.62	4.75	4.87	5.00	5.12	5.25	5.37	5.50	5.62	5.75	5.87	6.00	6.12	6.25			
120		130.3		4.82	4.95	5.08	5.21	5.34	5.47	5.60	5.74	5.87	6.00	6.13	6.26	6.39	6.52			
125		135.7		5.02	5.16	5.29	5.43	5.57	5.70	5.84	5.97	6.11	6.24	6.38	6.52	6.65	6.79			
130		141.1		5.22	5.36	5.50	5.65	5.79	5.93	6.07	6.21	6.35	6.49	6.63	6.77	6.92	7.06			
135		146.5		5.42	5.57	5.71	5.86	6.01	6.15	6.30	6.45	6.59	6.74	6.89	7.03	7.18	7.33			
140		151.9		5.62	5.77	5.92	6.07	6.23	6.38	6.53	6.68	6.84	6.99	7.14	7.29	7.44	7.60			
145		157.3		5.82	5.98	6.13	6.29	6.45	6.61	6.76	6.92	7.08	7.24	7.39	7.55	7.71	7.86			
150		162.7		6.02	6.18	6.34	6.51	6.67	6.83	7.00	7.16	7.32	7.48	7.65	7.81	7.97	8.13			
155		168.1		6.22	6.39	6.56	6.72	6.89	7.06	7.23	7.39	7.56	7.73	7.90	8.07	8.24	8.40			
160		173.4		6.42	6.59	6.76	6.94	7.11	7.28	7.46	7.63	7.81	7.98	8.15	8.33	8.50	8.67			
165		178.8		6.62	6.80	6.97	7.15	7.33	7.51	7.69	7.87	8.05	8.23	8.41	8.58	8.76	8.94			
170		184.23		6.82	7.00	7.18	7.37	7.55	7.74	7.92	8.11	8.29	8.47	8.66	8.84	9.03	9.21			
175		189.6		7.02	7.21	7.40	7.58	7.77	7.96	8.15	8.34	8.53	8.72	8.91	9.10	9.29	9.48			
180		195.0		7.22	7.41	7.61	7.80	7.99	8.19	8.38	8.58	8.78	8.97	9.17	9.36	9.56	9.76			
185		200.4		7.41	7.61	7.82	8.02	8.22	8.42	8.62	8.82	9.02	9.22	9.42	9.62	9.82	10.02			
190		205.8		7.61	7.82	8.03	8.23	8.44	8.64	8.85	9.05	9.26	9.47	9.67	9.88	10.08	10.29			
195		211.2		7.81	8.02	8.24	8.45	8.66	8.87	9.08	9.29	9.50	9.71	9.92	10.14	10.35	10.56			
200		216.5		8.01	8.23	8.45	8.66	8.88	9.10	9.32	9.54	9.77	10.00	10.23	10.46	10.68	10.91			
205		221.9		8.21	8.43	8.66	8.88	9.10	9.32	9.54	9.77	10.00	10.24	10.47	10.70	10.94	11.17			
210		227.3		8.41	8.64	8.87	9.09	9.32	9.55	9.77	10.00	10.24	10.48	10.71	10.95	11.19	11.43			
215		232.7		8.61	8.84	9.08	9.31	9.54	9.77	10.01	10.24	10.48	10.71	10.95	11.19	11.43	11.67			
220		238.1		8.81	9.05	9.29	9.52	9.76	10.00	10.24	10.48	10.71	10.95	11.19	11.43	11.67	11.91			
225		243.5		9.01	9.25	9.50	9.74	9.98	10.23	10.47	10.71	10.96	11.20	11.44	11.69	11.93	12.17			
230		248.9		9.21	9.46	9.71	9.96	10.20	10.45	10.70	10.95	11.20	11.45	11.70	11.95	12.20	12.44			
235		254.3		9.41	9.66	9.92	10.17	10.42	10.68	10.93	11.19	11.44	11.70	11.95	12.20	12.46	12.71			
240		259.7		9.61	9.87	10.13	10.39	10.65	10.91	11.17	11.42	11.68	11.94	12.20	12.46	12.72	12.98			
245		265.0		9.81	10.07	10.34	10.60	10.87	11.13	11.40	11.66	11.93	12.19	12.46	12.72	12.99	13.25			
250		270.4		10.01	10.28	10.55	10.82	11.09	11.36	11.63	11.90	12.17	12.44	12.71	12.98	13.25	13.52			
255		275.6		10.21	10.48	10.76	11.03	11.31	11.58	11.86	12.14	12.41	12.69	12.96	13.24	13.52	13.79			
260		281.2		10.40	10.69	10.97	11.25	11.53	11.81	12.09	12.37	12.65	12.94	13.22	13.50	13.78	14.06			

TABLE showing the cost of Hides on board per lb. in U. S. money, calculating the pound at \$4 88 per pound sterling.—Charges: Export duty, 2 per cent.; shipping expenses, including portorage, 1 rs. per lb. brokerage,  $\frac{1}{4}$  per ct.; commission on purchase,  $2\frac{1}{2}$  per cent.; do. on drawing and endorsing,  $2\frac{1}{2}$  per cent.

Cost on sh'e		Cost on b'rd		RATE OF EXCHANGE ON ENGLAND PER MILREA.																							
per lb.		per lb.		20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35								
100	108.8	4.42	4.65	4.87	5.09	5.31	5.53	5.75	5.97	6.19	6.42	6.64	6.86	7.08	7.30	7.52	7.74										
105	114.2	4.64	4.88	5.11	5.34	5.57	5.80	6.04	6.27	6.50	6.73	6.97	7.20	7.43	7.66	7.89	8.13										
110	119.6	4.86	5.11	5.35	5.59	5.84	6.08	6.32	6.56	6.81	7.05	7.29	7.54	7.78	8.02	8.27	8.51										
115	125.0	5.08	5.34	5.59	5.84	6.10	6.35	6.61	6.86	7.11	7.37	7.62	7.88	8.13	8.38	8.64	8.89										
120	130.3	5.30	5.57	5.83	6.10	6.36	6.63	6.89	7.16	7.42	7.69	7.95	8.22	8.48	8.75	9.01	9.28										
125	135.7	5.52	5.80	6.07	6.35	6.62	6.90	7.18	7.45	7.73	8.00	8.28	8.56	8.83	9.11	9.38	9.66										
130	141.1	5.74	6.02	6.31	6.60	6.89	7.17	7.46	7.75	8.03	8.32	8.61	8.90	9.18	9.47	9.76	10.04	10.31									
135	146.5	5.96	6.26	6.55	6.85	7.15	7.45	7.75	8.03	8.34	8.64	8.94	9.24	9.53	9.83	10.13	10.43										
140	151.9	6.18	6.49	6.79	7.10	7.41	7.72	8.03	8.34	8.65	8.96	9.27	9.59	9.91	10.23	10.55	10.87	11.19									
145	157.3	6.40	6.72	7.04	7.36	7.68	8.00	8.32	8.64	8.96	9.27	9.59	9.91	10.23	10.55	10.87	11.19										
150	162.7	6.62	6.95	7.28	7.61	7.94	8.27	8.60	8.93	9.26	9.59	9.92	10.25	10.58	10.92	11.25	11.58										
155	168.1	6.83	7.18	7.52	7.86	8.20	8.54	8.89	9.23	9.57	9.91	10.25	10.59	10.94	11.28	11.62	11.96										
160	173.4	7.05	7.41	7.76	8.11	8.46	8.82	9.17	9.52	9.87	10.23	10.58	10.93	11.29	11.64	11.99	12.34										
165	178.8	7.27	7.64	8.00	8.36	8.73	9.09	9.45	9.82	10.18	10.55	10.91	11.27	11.64	12.00	12.36	12.73										
170	184.23	7.49	7.87	8.24	8.62	8.99	9.36	9.74	10.11	10.49	10.86	11.24	11.61	11.99	12.36	12.73	13.11										
175	189.6	7.71	8.10	8.48	8.87	9.25	9.64	10.02	10.41	10.80	11.18	11.57	11.95	12.34	12.73	13.11	13.49										
180	195.0	7.93	8.33	8.72	9.12	9.52	9.91	10.31	10.71	11.10	11.50	11.89	12.29	12.69	13.08	13.48	13.88										
185	200.4	8.15	8.56	8.96	9.37	9.78	10.19	10.59	11.00	11.41	11.82	12.22	12.63	13.04	13.45	13.85	14.26										
190	205.8	8.37	8.79	9.20	9.62	10.04	10.46	10.88	11.30	11.71	12.13	12.55	12.97	13.39	13.81	14.23	14.64										
195	211.2	8.59	9.02	9.45	9.88	10.30	10.73	11.16	11.59	12.02	12.45	12.88	13.31	13.74	14.17	14.60	15.03										
200	216.5	8.81	9.25	9.69	10.13	10.57	11.01	11.45	11.89	12.33	12.77	13.21	13.65	14.09	14.53	14.97	15.41										
205	221.9	9.03	9.48	9.93	10.38	10.83	11.28	11.73	12.18	12.64	13.09	13.54	13.99	14.44	14.89	15.34	15.79										
210	227.3	9.24	9.71	10.17	10.63	11.09	11.56	12.02	12.48	12.94	13.40	13.87	14.33	14.79	15.25	15.72	16.18										
215	232.7	9.46	9.94	10.41	10.88	11.36	11.83	12.30	12.78	13.25	13.72	14.20	14.67	15.14	15.61	16.09	16.56										
220	238.1	9.68	10.17	10.65	11.14	11.62	12.10	12.59	13.07	13.56	14.04	14.52	15.01	15.49	15.98	16.46	16.94										
225	243.5	9.90	10.40	10.89	11.39	11.88	12.38	12.87	13.37	13.86	14.36	14.85	15.35	15.84	16.34	16.83	17.33										
230	248.9	10.12	10.63	11.13	11.64	12.14	12.65	13.16	13.66	14.17	14.68	15.18	15.69	16.19	16.70	17.21	17.71										
235	254.3	10.34	10.86	11.37	11.89	12.41	12.93	13.44	13.96	14.48	14.99	15.51	16.03	16.54	17.06	17.58	18.10										
240	259.7	10.56	11.09	11.62	12.14	12.67	13.20	13.73	14.25	14.78	15.31	15.84	16.37	16.89	17.42	17.95	18.48										
245	265.0	10.78	11.32	11.86	12.39	12.93	13.47	14.01	14.55	15.09	15.63	16.17	16.71	17.25	17.78	18.32	18.86										
250	270.4	11.00	11.55	12.10	12.65	13.20	13.75	14.30	14.85	15.40	15.95	16.50	17.05	17.60	18.15	18.70	19.25										
255	275.8	11.22	11.78	12.34	12.90	13.46	14.02	14.58	15.14	15.70	16.26	16.82	17.39	17.95	18.51	19.07	19.63										
260	281.2	11.44	12.01	12.58	13.15	13.72	14.29	14.87	15.44	16.01	16.58	17.15	17.72	18.30	18.87	19.44	20.01										

## (CONTINUATION OF PRECEDING TABLE.)

Cost on sh'e per lb.		Cost on b'r per lb.		RATE OF EXCHANGE ON ENGLAND PER MILREA.															
		36	37	38	39	40	41	42	43	44	45	46	47	48	49	50			
100	108.8	7.96	8.19	8.41	8.63	8.85	9.07	9.29	9.51	9.73	9.95	10.18	10.40	10.62	10.84	11.06			
105	114.2	8.36	8.59	8.82	9.06	9.29	9.52	9.75	9.98	10.22	10.45	10.68	10.91	11.14	11.38	11.61			
110	119.6	8.75	9.00	9.24	9.48	9.73	9.97	10.21	10.45	10.70	10.94	11.18	11.43	11.67	11.91	12.16			
115	125.0	9.15	9.40	9.66	9.91	10.16	10.42	10.67	10.93	11.18	11.43	11.69	11.94	12.20	12.45	12.70			
120	130.3	9.54	9.81	10.07	10.34	10.60	10.87	11.13	11.40	11.66	11.93	12.19	12.46	12.72	12.99	13.25			
125	135.7	9.94	10.21	10.49	10.76	11.04	11.32	11.59	11.87	12.14	12.42	12.70	12.97	13.25	13.52	13.80			
130	141.1	10.33	10.62	10.90	11.19	11.48	11.76	12.05	12.34	12.63	12.91	13.20	13.49	13.77	14.06	14.35			
135	146.5	10.72	11.02	11.32	11.62	11.92	12.21	12.51	12.81	13.11	13.41	13.70	14.00	14.30	14.60	14.89			
140	151.9	11.12	11.43	11.74	12.05	12.35	12.66	12.97	13.28	13.59	13.90	14.21	14.52	14.83	15.13	15.44			
145	157.3	11.51	11.83	12.15	12.47	12.79	13.11	13.43	13.75	14.07	14.39	14.71	15.03	15.35	15.67	15.99			
150	162.7	11.91	12.24	12.57	12.90	13.22	13.56	13.89	14.22	14.55	14.89	15.22	15.55	15.88	16.21	16.54			
155	168.1	12.30	12.64	12.99	13.33	13.67	14.01	14.35	14.69	15.04	15.38	15.72	16.06	16.40	16.74	17.09			
160	173.4	12.70	13.05	13.40	13.75	14.11	14.46	14.81	15.17	15.52	15.87	16.22	16.58	16.93	17.28	17.63			
165	178.8	13.09	13.45	13.82	14.18	14.55	14.91	15.27	15.64	16.00	16.36	16.73	17.09	17.45	17.82	18.18			
170	184.23	13.48	13.86	14.23	14.61	14.98	15.36	15.73	16.11	16.48	6.86	17.23	17.61	17.98	18.36	18.73			
175	189.6	13.88	14.27	14.65	15.04	15.42	15.81	16.19	16.58	16.96	17.35	17.74	18.12	18.51	18.89	19.28			
180	195.0	14.27	14.67	15.07	15.46	15.86	16.26	16.65	17.05	17.45	7.84	18.24	18.64	19.03	19.43	19.83			
185	200.4	14.67	15.08	15.48	15.89	16.30	16.71	17.11	17.52	17.93	18.34	18.74	19.15	19.56	19.97	20.37			
190	205.8	15.06	15.48	15.90	16.32	16.74	17.16	17.57	17.99	18.41	18.83	19.25	19.67	20.08	20.50	20.92			
195	211.2	15.46	15.89	16.32	16.75	17.17	17.60	18.03	18.46	18.89	19.32	19.75	20.18	20.61	21.04	21.47			
200	216.5	15.85	16.29	16.73	17.17	17.61	18.05	18.49	18.93	19.37	19.82	20.26	20.70	21.14	21.58	22.02			
205	221.9	16.25	16.70	17.15	17.60	18.05	18.50	18.95	19.41	19.86	20.31	20.76	21.21	21.66	22.11	22.56			
210	227.3	16.64	17.10	17.56	18.03	18.49	18.95	19.41	19.88	20.34	20.80	21.26	21.73	22.19	22.65	23.11			
215	232.7	17.03	17.51	17.98	18.45	18.93	19.40	19.87	20.35	20.82	21.29	21.77	22.24	22.71	23.19	23.66			
220	238.1	17.43	17.91	18.40	18.88	19.37	19.85	20.33	20.82	21.30	21.79	22.27	22.76	23.24	23.72	24.21			
225	243.5	17.82	18.32	18.81	19.31	19.80	20.30	20.80	21.29	21.79	22.28	22.78	23.27	23.77	24.26	24.76			
230	248.9	18.22	18.72	19.23	19.74	20.24	20.75	21.25	21.76	22.27	22.77	23.28	23.79	24.29	24.80	25.30			
235	254.3	18.61	19.13	19.65	20.16	20.68	21.20	21.71	22.23	22.75	23.27	23.78	24.30	24.82	25.33	25.85			
240	259.7	19.01	19.53	20.06	20.59	21.12	21.65	22.18	22.70	23.23	23.76	24.29	24.81	25.34	25.87	26.40			
245	265.0	19.40	19.94	20.48	21.02	21.56	22.10	22.64	23.17	23.71	24.25	24.79	25.33	25.87	26.41	26.95			
250	270.4	19.80	20.35	20.90	21.45	22.00	22.55	23.10	23.65	24.20	24.75	25.30	25.85	26.40	26.95	27.50			
255	275.8	20.19	20.75	21.31	21.87	22.43	22.99	23.56	24.12	24.68	25.24	25.80	26.36	26.92	27.48	28.04			
260	281.2	20.58	21.16	21.73	22.30	22.87	23.44	24.02	24.59	25.16	25.73	26.30	26.87	27.45	28.02	28.59			

## HORNS.

THE greatest quantity and best quality of horns are brought from Rio Grande, there are however some produced from the cattle slaughtered in this city and neighbourhood. New horns are preferred when clean and sound. Old horns are apt to be worm-eaten and do not possess the polish of new.

## INVOICE OF 5,000 OX HORNS.

5,000 ox horns at 3.000 per 100      -      -      -      Rs. 150.000

## CHARGES.

Export duty on 5,000 horns at 6.000 per 100,			
7 per cent.      -      -      -      -      -      -		21.000	
Shipping expenses,      -      -      -      -      -		10.000	
Brokerage,      -      ½ per cent.      -      -		.750	
Commission on rs. 181.750, 2½ per cent.      -      -	4.543	36.293	
			Rs. 186.293

## MAPENDIM TOBACCO.

MAPENDIM Tobacco is chiefly in demand for the Spanish market; large quantities are likewise shipped to Rio Grande, the River Plate, and the neighbouring coast; it should be moist, well twisted, and of good smell.

## INVOICE OF 50 ROLLS MAPENDIM TOBACCO.

50 rolls mapendim tobacco, wg. 150 ars. 4.000      Rs. 600.000

## CHARGES.

Export duty on 150 ars. 5.200 per ar., 7 p. c.	54.660	
Shipping expenses and portorage,      -      -      -	5.500	
Commission on rs. 660.100, 2½ per cent.	16.502	76.602
		Rs. 676.602



## MINAS NOVAS COTTON.

MINAS NOVAS cotton is inferior in quality to Pernambuco; the quantity produced is small, and is generally shipped to France and England.

## INVOICE OF 75 SEROONS MINAS NOVAS COTTON.

75 seroons cotton wg. gross 335 ars.

tare 25 "

nett 310 ars. at 5.000, per ar. Rs. 1.550.000

## CHARGES.

Export duty on 310 ars. Minas Novas cotton

at 9.000, 7 per cent. - - - 195.300

Porterage, shipping expenses, &c. - - 4.500

Commission on rs. 1.749.800, 2½ per cent. 43.745 243.545

Rs. 1.793.545

## IPECACUANHA.

THE best Ipecacuanha root is much wrinkled, dark coloured, and when broken the fractured ends look of a pale red or pink colour. The greatest objection to Ipecacuanha is too great a quantity of wood, or small straight roots mixed with it.

## INVOICE OF 4 BALES IPECACUANHA.

4 bales Ipecacuanha, wg. 300 lb. at 500 rs. per lb. Rs. 150.000

## CHARGES.

Export duty on 300 lb. 540 rs. per lb. 7 per cent. 11.340

Shipping expenses, porterage, bags, &c. 2.000

Commission on rs. 163.340, 2½ per cent. 4.083 17.423

Rs. 167.423

## JACARANDA, OR ROSE WOOD.

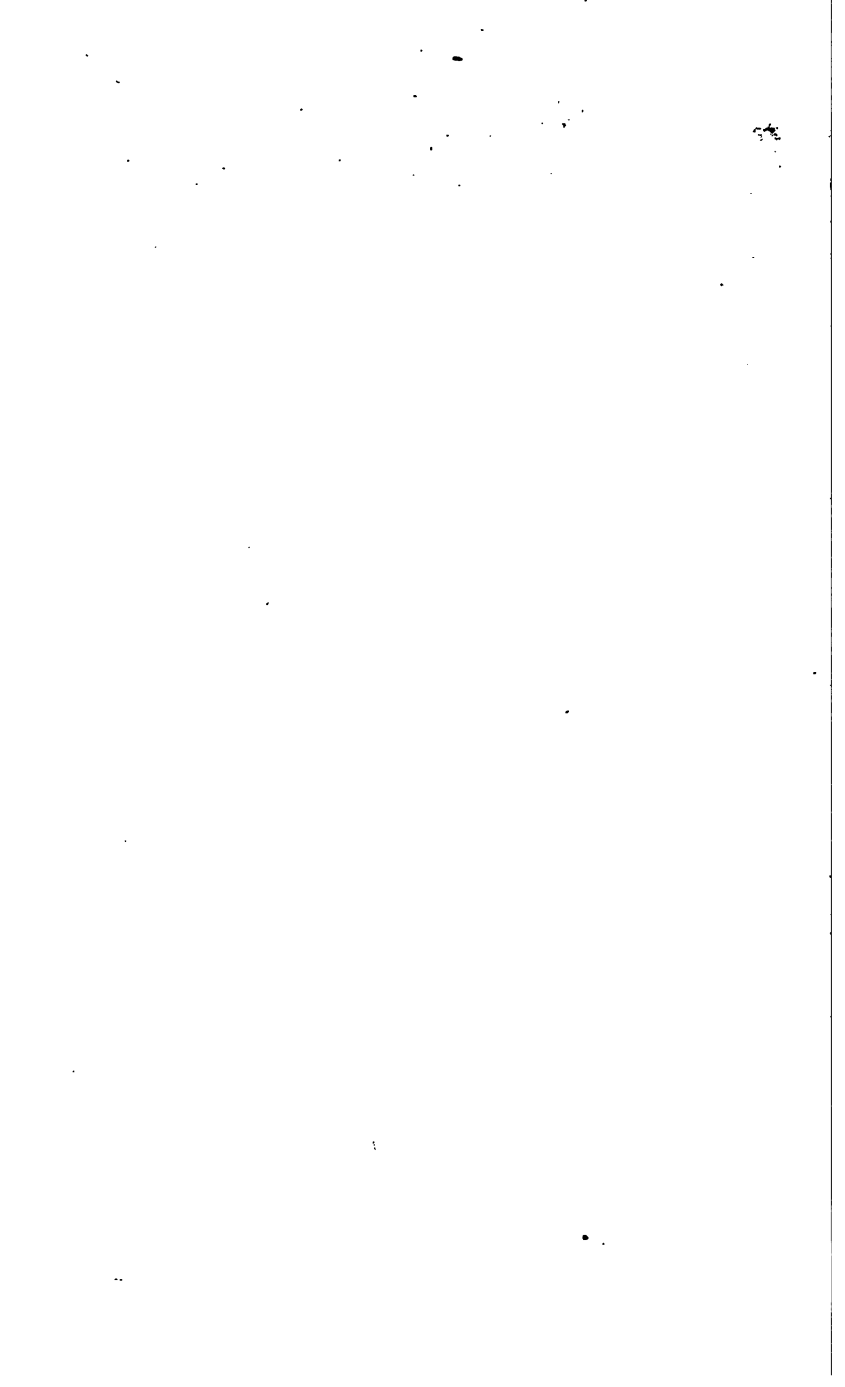
CONSIDERABLE quantities of this wood are shipped to England and France; and it appears latterly to have attracted attention in the United States. There is a great variety of quality, and much care is necessary in its selection.

## INVOICE OF 6 DOZEN SLABS JACARANDA.

6 dozen slabs Jacaranda, at 140.000 per doz. Rs. 840.000

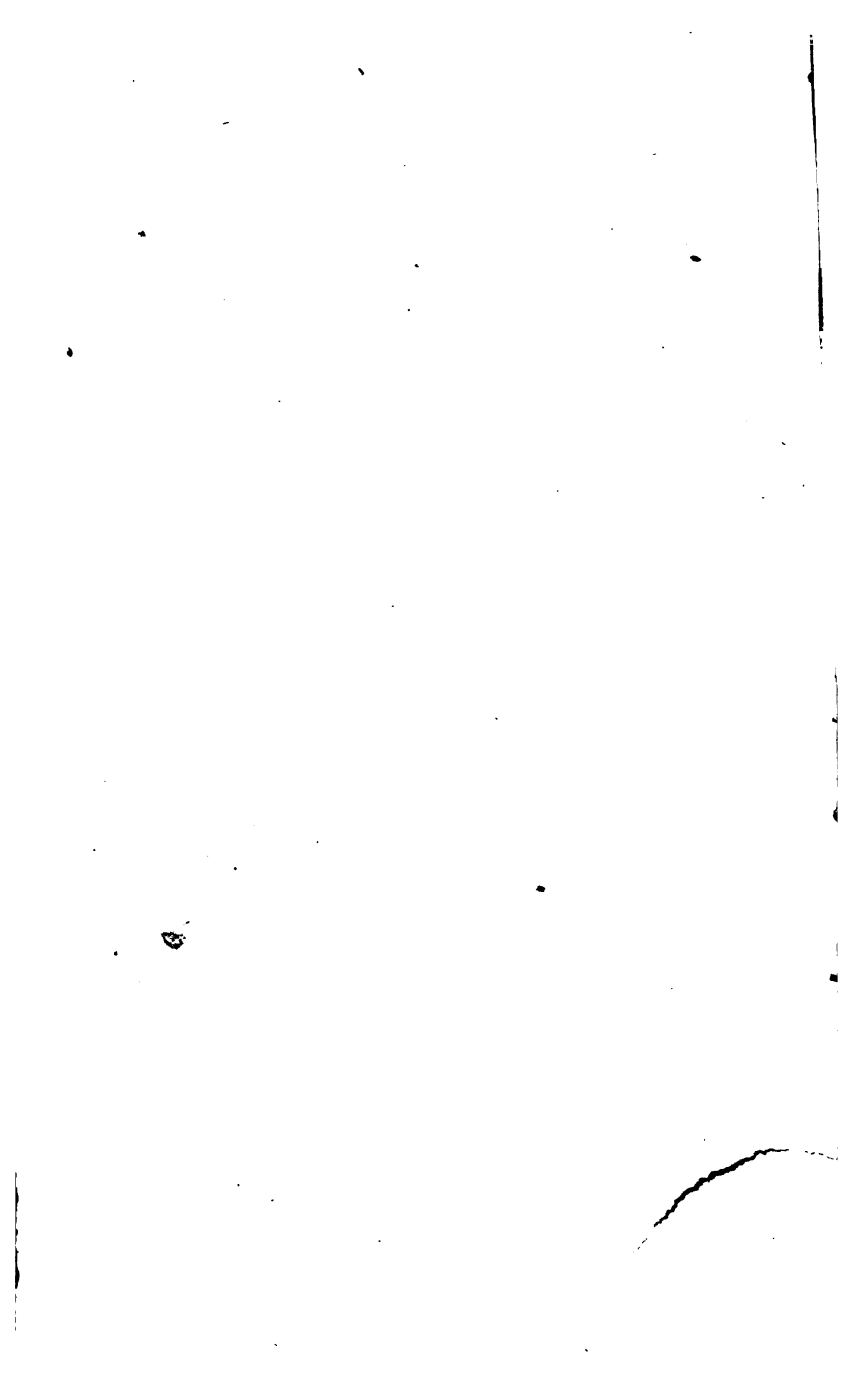
## CHARGES.

Export duty on 6 dozen slabs Jacaranda, at 150.000, 7 per cent.	-	-	-	63.000
Labour and shipping expenses,	-	-	-	6.000
Brokerage, . . . . . $\frac{1}{2}$ per cent.	-	-	-	4.200
Commission on rs. 913.200, $2\frac{1}{2}$ per cent.				22.830
				<u>96.030</u>
				<u>Rs. 936.030</u>














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